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ANNUAL REPORT  
OF THE  
STATE BOARD  
OF  
TAX COMMISSIONERS  
OF THE  
STATE OF NEW YORK

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TRANSMITTED TO THE LEGISLATURE FEBRUARY 7, 1910

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# STATE OF NEW YORK

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No. 39.

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## IN ASSEMBLY

FEBRUARY 7, 1910.

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### ANNUAL REPORT

OF THE

State Board of Tax Commissioners

OF THE

STATE OF NEW YORK.

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ALBANY, *February 7, 1910.*

*To Hon. James W. Wadsworth, Jr., Speaker of the Assembly:*

SIR.—We have the honor herewith to transmit our annual report for the year 1909.

EGBURT E. WOODBURY,  
FRANK E. PERLEY,  
BENJAMIN E. HALL,

*State Board of Tax Commissioners.*

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*State Board of Tax Commissioners.*



# REPORT.

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OFFICE OF THE STATE BOARD OF TAX COMMISSIONERS,

ALBANY, N. Y., *February 7, 1910.*

*To the Legislature of the State of New York:*

The State Board of Tax Commissioners respectfully submits for the consideration of the Legislature the following report for the year 1909:

## **SPECIAL FRANCHISES.**

Owing to the vigorous and well-directed efforts of the Attorney-General, substantial progress has been made, since our last report, in the collection of unpaid special franchise taxes. During the year 664 contested valuations made by this Board have been settled, these valuations amounting to \$270,098,506. Despite the good record made last year, however, there were in litigation on January 1 of this year 1,443 valuations, amounting to \$1,106,150,621. Since that date a considerable number of these cases have been disposed of, resulting in a substantial reduction in the total quoted. We are advised that, in the forthcoming report of the Attorney-General, the later and corrected figures will be given.

## **NET EARNING RULE OF VALUATION.**

While recognizing that no exclusive or fixed rule can be laid down as applicable to all cases, the trend of judicial thought to-day seems to be along the line that the correct rule or method of arriving at the valuation of a special franchise for the purpose of taxation is that of capitalization of net earnings, which, speaking generally, is arrived at by deducting from gross operating revenues all operating expenses, including taxes, and a fair return on the value of all tangible property used in connection with the franchise and an amount annually in excess of ordinary maintenance sufficient to meet the permanent depreciation of the property. So that, even if we find in a given case that these elements of expenditure upon the one side just equal the operating revenues upon the other, there would be nothing left for capitaliza-

tion, and hence, under the rule, no intangible value of the special franchise would exist. And yet it is apparent in such case that the business is a paying investment.

It is doubtless true, where correct information can be had and circumstances are such that the rule can be properly applied, that this method of arriving at the valuation of special franchises is productive of equitable results. Nevertheless, the problems presented in the application of the rule in making these valuations are numerous and oft times complex and difficult. In fact the statement of the rule naturally suggests many of the difficulties to be encountered. What elements should be considered and what deductions made in arriving at net earnings? What has been the character of the management in the given case,—whether poor, good or extraordinarily skillful, because the equation of business skill and ability always enters into the question of net earnings. What shall be the rate of capitalization in the given case, taking into consideration the hazards of the business enterprise? All agree that in arriving at net earnings the operating expenses must be deducted, yet we all know that “operating expenses” is an elastic term, capable of being manipulated even to the extent of wiping out all net earnings if allowed without restriction or limit. When we stop to consider that every increase of \$6,000 expended for maintenance, salaries and the like—even for legal services in fighting special franchise valuations, or losses of such an amount resulting from bad management, correspondingly decreases the amount left for capitalization—and that every \$6,000 of such decrease, using six per cent. as the rate of capitalization, decreases the special franchise valuation by the sum of \$100,000, the importance and gravity of the situation and the care and scrutiny required in the application of the rule are readily appreciated. Ideal conditions tend to produce ideal results, but ideal conditions are not found in corporate reports made to this Board for the purpose of taxation, with rare exceptions. The legitimate expenses of operating a franchise in one part of the State may materially differ from the amount necessary for the same purposes in another section, depending upon local conditions.

The question then presented is, what is the proper sum to be allowed for these expenses in the given case? Again, the burdens imposed upon the franchise by the municipality granting it are frequently so great as to materially affect its value, and cases are known to exist where these burdens are so great as to practically destroy its value as an earning proposition.

Again, the operation of a railroad in streets constitutes a greater interference with public use and imposes greater burdens upon the public than does the existence of gas mains, electric wires, etc., therein, and in the nature of its use is essentially more monopolistic than that of gas and electric companies, and yet quite as frequently as otherwise gas and electric companies earn more profits than does the railroad company. The question is then presented whether it is just to employ the same rate of capitalization in fixing the value of such franchises for taxation purposes. Again, what in a given case shall be allowed for earnings on account of investments outside the streets which contribute to the profits? In some instances there are no earnings and in still others the earnings are so connected with the business enterprise as a whole as to render it impossible to determine the amount earned by reason of the street franchise.

In most of these cases the net earnings rule is valuable as a test, but more often than otherwise deceptive and unreliable as a fixed standard of ascertaining value when practically the only information is to be obtained from corporate reports made to this Board. The court recognizes these conditions in holding that no fixed rule or method is required to be followed in making these valuations.

#### **FEE VALUE.**

In arriving at the value of tangible property to be included as a part of a special franchise valuation, nothing is included for or on account of the value of the land occupied in the street — in other words, for the fee value of such land. On the other hand, local assessing officers, in valuing property for the purpose of taxation, are required to include the fee value of the land as one of the elements which go to make up the assessment.

Now, take the case of a railroad, where, after deducting from gross operating revenues all operating expenses, depreciation and

a fair return on the investment, there are no net earnings left for capitalization under the net earnings rule. If such a railroad is located outside the limits of a street, an amount would have to be added to the reproduction cost of the railroad (allowing depreciation) equal to the fee value of the land occupied; whereas if located in the street this element of fee value would not be included, and hence the assessment would be correspondingly lower. To illustrate: Suppose a trolley line should be located for one-half its distance within and one-half its distance outside the limits of a street; that the value of each part of the railroad structure proper should be \$100,000 and the value of the land outside the street should be \$125,000. Under such conditions, (in the case cited as respects earnings), the special franchise valuation would be only \$100,000, whereas the local assessment for the part outside of the street would be \$225,000. The one valuation would exclude and the other include the fee or land value. Suppose, again, under the circumstances cited as to earnings, a railroad company located in the street with tangible property; exclusive of fee or land value, worth \$200,000 is removed to private right of way. Assuming the railroad structure proper to be worth \$200,000 and the land occupied as a private right of way to be worth \$250,000. In such case, under the net earnings rule, the special franchise valuation of the road, if located in the street, would be the value of the tangible property, or \$200,000, because the rule would produce no intangible value; whereas upon the removal of the road to private right of way the assessment would be \$450,000, because the fee value of the land occupied would have to be included with the value of the roadway. It will thus be seen that the application of the net earnings rule would result in very many instances in punishing a municipality for its generosity in allowing corporations to occupy its streets for business purposes.

The question therefore naturally presents itself as to whether it can be said that the value of the privilege to occupy streets, highways and public places for business purposes is not of some value in all cases, measurably at least to the extent of the fee value of the land occupied.

**COMMERCIAL VALUE.**

Again, in many instances the application of the net earnings rule or the stock and bond theory gets entirely away from the commercial value of these franchises — away from the sales value paid and received therefor when granted by municipalities. Officers of municipalities, in granting these franchises and in fixing the prices to be paid therefor, consider the matter largely from the standpoint of the extent of the interference with public use. The net earnings rule or the stock and bond theory fails to give any consideration to the question of interference with public rights or the sales value of these privileges. The result is that franchises are constantly being granted by municipalities upon the basis of annual payments therefor, which are far in excess of the taxes levied upon the special franchise valuations fixed by this Board and the corporations are willing and anxious to take these grants at such prices. Can it be said that these sales prices are not to have some influence in fixing these special franchise valuations? Are they not potent evidences of value, independent of the results obtained by the application of the net earnings rule in many cases?

In New York city there is a well regulated system and schedule of rates for the granting of these privileges, which as a rule represents a value very much higher than the valuations fixed by this Board. In the case of street surface railroads in that city, there is a provision of the Railroad Law, existent for many years, which precludes the granting of such franchises except upon condition of the payment of three per cent. of the gross earnings for the first five years of its existence, and five per cent. of such gross earnings thereafter, and corporations are apparently willing and anxious to accept these grants on that basis. Can it be said that these conditions — these sales prices — have no influence on the question of the value of these privileges, unless such value can be verified by the application of the net earnings rule?

It may be instructive, by way of illustration, to point out the consequences which will result in a considerable number of instances by not giving some heed to the commercial value of these privileges, and which indirectly affect very many others. A street surface railroad in New York city has tangible property in the



streets of the value of \$1,000,000; the gross earnings of the company are \$1,020,000, of which it pays to the city five per cent., or \$51,000, pursuant to the mandate of the statute and the terms of its franchise. Now, assuming a tax rate of 2 per cent., that the Franchise Tax Law had *not* been enacted, and that the tangible property in the streets was assessed locally as required by law at its full value, and we have this result: The city would receive in taxes on its tangible property, assessed by local assessors, \$20,000 and the percentage of gross earnings paid pursuant to the statute and the terms of the franchise, \$51,000, making a total of \$71,000. Upon the other hand, we *do* have the Special Franchise Tax Law, and it contains a provision which, as construed by the courts, allows the amount paid in percentages of gross earnings to be applied in payment of the taxes levied upon the special franchise assessment. Now, assuming that there are no net revenues left for capitalization under the application of the net earnings rule, and in consequence thereof the special franchise valuation is the equivalent of the value of the tangible property, or \$1,000,000, then we have this resulting condition: The city receives \$51,000, being the percentage of gross earnings required to be paid pursuant to the statute and the terms of the franchise, but it will receive nothing more in the way of taxes on the special franchise assessment because the \$20,000 levied as taxes on such assessment will be paid by the application of a sufficient part of the \$51,000 for that purpose. Thus the city, under such conditions, would receive only \$51,000 under the Special Franchise Tax Law, whereas if such a law had not been enacted it would have received \$20,000 more, or a total of \$71,000.

In order to make the city as well off under the Special Franchise Tax Law as it would have been had no such law been enacted, a special franchise assessment would be in the amount of \$3,550,000, being the tangible value of \$1,000,000 plus \$2,550,000, intangible value, which is the equivalent of the \$51,000 capitalized at the assumed tax rate of two per cent. This case does not present a fictitious condition, particularly as respects the street railroad situation in New York city.

The Special Franchise Tax Law was a revenue measure, intended to benefit the localities by increasing their tax revenues.

The Legislature never contemplated the resulting conditions referred to in the case just mentioned. It was intended to be a benefit to the localities rather than a means of diminishing their revenues. If, however, the net earnings rule must be applied in disregard of these general conditions, and if the rule must be applied from information contained in the reports of these corporations, which is substantially all the information upon the subject of net earnings this Board can obtain, it will largely wipe out the special franchise valuations in New York city in respect to street surface railroads, where these franchises are supposed to be and doubtless are of very substantial value.

#### HIGH OPERATING EXPENSES.

In the course of an able opinion in the case of the People ex rel. Metropolitan Street Railway Company v. Tax Commissioners (174 N. Y. 417) the late Judge Earl enunciates another principle which, sooner or later, must be given full force and effect if the net earnings rule is not to be rendered unproductive of results in respect to the assessment of this species of property. He says, referring to the valuation of special franchises:

“Such property must not be valued at what it is worth under bad management, but it may be valued at what it is worth under good management. These properties must be taken for assessment for what they are, with all their capabilities and possibilities under such management as can ordinarily be obtained. A person buying one of these franchises would consider, in fixing the price, not what it was capable of producing under bad management, but under good management.”

The recognition and application of this principle makes it incumbent upon the assessing board in making, and the court in reviewing, these assessments to determine in each case whether the amount charged to operating expenses is proper. It calls for the determination of the question as to whether or not good business management requires the expenditure of from 75 per cent. to 80 per cent. of the gross earnings, *exclusive of taxes*, for these

expenses, which is now being charged by several of the principal New York street surface railroads for that purpose; or whether these charges are not excessive by reason of unusual present conditions (assuming them to be presently necessary) and whether by reason thereof a lesser amount should not be charged off as operating expenses in arriving at net earnings to be capitalized in determining the value of the special franchise.

Unless this principle is recognized and these operating expenses are to be inquired into and a proper basis of what the amount required under good management should be, or if the amount charged must be allowed without scrutiny, the value of the special franchise as measured by the net earnings rule will soon become of little or no value, in the great majority of cases, for taxation purposes.

#### RAILWAY FRANCHISE CONDITIONS IN TORONTO.

In this connection, by way of illustration, as bearing upon the question of operating expenses, it is interesting to note that the percentage of maintenance and operating expenses to gross passenger earnings of the Toronto Railway Company for the year 1908 was 52.9 per cent. In addition to the gross passenger earnings the company received sundry incomes amounting to \$43,779.26 without increasing its operating expenses.

The franchise was granted in 1891 for twenty years, with the privilege of an extension for the further period of ten years. The salient features of the franchise are:

The city has the right to regulate the speed of cars and the service to be rendered; a single fare, with universal transfer, is limited to five cents, except that between midnight and 5:30 A. M. double fare may be charged; twenty-five-lot tickets are required to be sold for one dollar, and six for twenty-five cents, good at all times; a class of tickets is required to be sold at the rate of eight for twenty-five cents, good between the hours of 5:30 and 8 o'clock A. M., and 5 and 6:30 o'clock P. M.; another class of tickets, for school children only, good on school days, is required to be sold at the rate of ten for twenty-five cents; children under nine years of age, not in arms, half fare, and children in arms free; police in uniform, detectives in the employ of the city and the city fire de-

partment in uniform, while a fire is in progress, must be carried free; the sub-foundation for the railroad is constructed and maintained by the city; the city constructs and maintains the pavement, excepting that when the same is disturbed or taken up for the purpose of repairing the railroad, the company is required to replace the same at its own expense; in lieu of paving the company is required to pay the city \$800 annually for each mile of single track and \$1,600 annually for each mile of double track; the company is required to erect and maintain a plant in the city for the building of its cars and repair of its equipment; the company is required to make extensions of trackage and service as directed by the city.

The company agrees to pay to the city percentages of gross receipts from passenger service, freight, express and mail receipts and all other sources of revenue derived from the traffic obtained by the operation of the railway as follows:

On all gross receipts up to \$1,000,000, 8 per cent.

On all gross receipts between \$1,000,000 and \$1,500,000, 10 per cent.

On all gross receipts between \$1,500,000 and \$2,000,000, 12 per cent.

On all gross receipts between \$2,000,000 and \$2,500,000, 15 per cent.

On all gross receipts over \$2,500,000, 20 per cent.

The franchise contains a provision that the city may, within a reasonable time, eliminate the requirement for the sale of eight tickets for twenty-five cents, and in lieu thereof receive an additional 2 per cent. of gross earnings.

During the year 1908 the percentages paid the city pursuant to this franchise amounted to \$447,397.67; the track mileage paid amounted to \$81,158.00. In addition to these sums the company pays a tax for general city and school purposes, based upon the value of its real property situated within and outside of the streets, which amounted in the year 1908 to \$50,438.89, making total payments to the city of \$578,994.56 for its franchise privileges. Personal property of the company is exempted from taxation. The company also paid to the Province of Ontario a general franchise tax of \$5,690.00.

The company operates 114 miles of trackage, measured as single track. For the year in question the gross earnings of the company were \$3,610,272.98 and its maintenance and operating expenses \$1,889,046.62. After paying maintenance and operating expenses, all taxes, percentages, pavement mileage above specified, and after paying all interest charges and four quarterly dividends of 1½ per cent. each, the company reported a net surplus of \$467,684.67.

It is claimed by representatives of some of the railroads in our State that the Toronto Railway situation is peculiar unto itself in that at the termination of the franchise the city may take it over at the value of the company's physical property, and that this condition not only discourages extensions into the sparsely settled portions of the community, where the returns are not presently remunerative, but also is not productive of the highest degree of efficient service. This may be true under the conditions as they actually exist, but, as before stated, the city has authority to require extensions and to regulate the service. However, the foregoing facts are not detailed for the purpose of showing a parallel in all respects between the operations of this company and the operations of similar roads in this State, but rather by way of illustration as bearing upon the problem of proper operating expenses of a street surface railroad under good management and with full realization that in the final analysis this question must be determined in each particular case, depending upon existing circumstances and conditions.

#### **EQUALIZATION OF SPECIAL FRANCHISES.**

In previous reports we have pointed out that one of the principal causes of delay in the payment of taxes levied upon this species of property arises from the fact that the corporations and persons assessed are entitled to have the special franchise valuations as fixed by this Board reduced by equalization to the basis of the local assessments in the tax district for which the valuation is made. In consequence of the existence of this right to equalization, much of the litigation has arisen because the power to equalize is vested solely in the court, in proceedings by

certiorari for review of the assessment. With the view of obviating these conditions we have heretofore recommended to the Legislature that power be conferred upon this Board to equalize the special franchise valuations as fixed by it to the basis of local assessments.

It may be said in this connection that several of the larger municipalities of the State have heretofore strenuously insisted that this right of equalization did not exist; that these special franchises were a new species of real property, and that hence the provisions of law requiring the assessment of all real property upon an equal basis did not apply thereto.

The Court of Appeals, in the case of *People ex rel. Jamaica Water Supply Company vs. The State Board of Tax Commissioners* (196 N. Y. 39), has now definitely settled the question in favor of the rights of corporations and persons assessed upon this species of property to have the same equalized to the basis of the assessment of other real property in the localities.

As an aid in expediting the prompt payment and collection of these taxes we renew our previous recommendation that the power to equalize these assessments be conferred upon this Board, and we also renew our previous recommendation that the statute be so amended as to require the prompt payment of such taxes when due.

#### APPORTIONMENT OF SPECIAL FRANCHISES.

A tax district, as defined by the statute requiring the making and certification of special franchise valuations, embraces cities and towns, but does not include the villages and school districts. These latter municipal subdivisions are, however, tax districts for certain purposes, and are entitled to the benefits of the special franchise assessments, dependent on the special franchise being wholly or partly within the limits thereof. To meet this condition, where a special franchise is partly within and partly outside of a village, the assessors of a village are required to ascertain and determine what portion of such franchise as fixed by the State Board shall be taken for village purposes, and in like cases the town assessors apportion the valuation as between the village and town for highway purposes. The town assessors also

apportion the special franchise valuation among the several school districts in which the same is located. Considerable difficulty is experienced by these local officials in making such apportionments for village and highway purposes, and very frequently dissatisfaction arises therefrom as between the town and village authorities. Corporations and persons affected by these apportionments frequently become dissatisfied therewith and considerable litigation arises in consequence thereof. Much confusion has arisen by reason of this litigation, particularly as to the power of village assessors in making apportionments where the tax district to which the special franchise valuations are certified embraces two or more villages.

In view of these conditions we recommend that the State Board of Tax Commissioners be given power to make these apportionments as between villages and towns for village, town and highway purposes. With the facts before it upon which to base its action we believe that the Board can make a more just and equitable apportionment of the valuations than can the local officials, and thereby the litigation arising from these causes will be largely eliminated.

#### **GREATER UNIFORMITY IN CORPORATION ASSESSMENTS.**

We would urge upon the Legislature careful consideration of the question as to whether the time has not arrived when all the tangible property of public-service corporations should be assessed by the State Board. Outside the city of New York there are fifty-seven counties, and it is a conservative statement that the properties of steam railroads, trolley, electric, gas, water and telephone and telegraph companies are assessed on almost as many different bases. This unsatisfactory condition is due possibly not so much to the shortcomings of local assessing officers as to faults of the system under which these assessments are made. It is apparent that these classes of property are difficult of valuation because technical knowledge is necessary to the making of proper assessments. Rarely, if ever, is it possible to obtain as local assessors men who are expert in any of the details of management of the public-service corporations, and without technical information to guide them



it is impossible for the local assessors to value correctly the property of these companies. It is a source of constant complaint by local assessing officers that they have no means of learning the cost of constructing corporation plants, nor the value of the machinery, instruments or other equipment installed. In a previous report to your honorable body this board suggested that county boards of supervisors might remedy this situation by employing experts to aid the local assessors in arriving at correct valuations of railroad properties, but that suggestion has not been adopted. From time to time in their conferences with supervisors and local assessors, members of this board have offered the co-operation of the department in an effort to improve local conditions. In numerous instances this offer has been availed of, but the situation remains far from satisfactory. Only recently there has been received from the Committee on Assessment Rolls of the Broome County Board of Supervisors a request that this board give its opinion as to the advisability of having the properties of steam railroads in that county assessed wholly by the State Board, and informing us that the Board of Supervisors of that county has requested the Legislature to so amend the law as to make it the duty of the State Tax Commissioners to assess all the trunk lines of railways in the State of New York. The problem has become one that must be met soon.

In view of the provisions of the law placing upon the State Board of Tax Commissioners the duty of assessing all the property and privileges of public-service corporations in the streets and public places, it would seem but a natural step forward to similarly place the duty of assessing the property of these corporations wherever located. The details of this plan, if undertaken, should be worked out carefully in order to meet the obstacles which would be encountered in its adoption.

Investigation shows a wide discrepancy in the assessments of railroad properties in different parts of the State. In many instances a trunk line railroad is assessed in one town at a much higher rate than in the adjoining town, although the construction is the same and there is practically no difference in the value of the company's property. So, too, there is wide discrepancy in the

assessment of corporation property between the cities of the State and even between the villages. Almost without exception this class of assessments is made on a low basis, and the corporations escape with the payment of much less taxes than their holdings of property warrant. This condition is by no means limited to sections up the State. In New York city, for instance, the Consolidated Gas Company, although declaring in its sworn statements to this Board that it owns \$35,221,361.22 of property outside the streets, is assessed by the local board only \$12,762,500.

In any fair discussion of this subject two points should be kept in mind:

First. There can be no just and equitable assessment of corporation property until the assessment of other property is made upon a proper valuation, and

Second. No change in the law should be made which would take from the various localities the revenues they derive, and to which they are entitled, from this class of property.

The day of specialization has arrived, and the Legislature should determine as to whether or not corporation property outside the streets shall continue to be assessed in a haphazard way by the ancient and unsatisfactory method, or whether or not the more modern system, already applied under the Special Franchise Tax Law to corporation property in streets and public places, shall be applied to all corporation property wherever located. In several of the States in respect to some of these properties this plan has been adopted with satisfactory results.

In this connection it seems well to call the attention of the Legislature to the fact that the law now makes no adequate provision for compelling proper assessments against either corporations or other property owners. The State Board, in exercising its supervisory powers over local assessing officers, repeatedly has occasion to criticize the shortcomings of the local officials and to point out their absolute failure to comply with the plain requirements of the statutes. Much progress, in our judgment, would be made if power should be given, either to this Board or to some other proper officials, to compel the fair and equitable assessment of all property, no matter in what part of the State it may be located.

**FORM OF REAL PROPERTY ASSESSMENTS.**

The statute prescribes that assessments of real property shall be made against the owner by name, the occupant by name, or as nonresident property, depending upon the conditions existing in the given case. It also requires all assessment rolls to be divided into three parts; one the resident part of the roll, wherein all assessments against owners and occupants are to be carried (except corporate owners); the nonresident part of the roll, where the lands of nonresidents are to be carried, and another part where all assessments against incorporated companies are to be entered. Assessments made against the owner or the occupant, by name, in the resident part of the roll, constitute a personal liability for the payment of the tax and also creates a lien upon the land. Assessments of property in the nonresident part of the roll constitute simply a lien upon the land without any personal liability against the owner or occupant. The term "owner" as used in the statute in this connection means the holder of the legal title, and the term "occupant" means a person having the right to the use or control of the property, such as a tenant or a person working a piece of land on shares.

Real property must be assessed to the owner if he is a resident of the tax district. It must be assessed to the occupant in case such occupant resides in the tax district where the real property is situated and the owner resides out of the State. It may be assessed either to the owner or occupant if the occupant resides in the tax district where the real property is situated and the owner resides outside of such district but within the State. Real property must be assessed as nonresident when the owner resides out of the tax district where it is situated, and it is unoccupied, or, if occupied, where both the owner and occupant reside out of the tax district.

A statement and study of these conditions show the problems which must and do oftentimes confront assessing officers. It is often very difficult to determine who is the owner of the property, and it is frequently difficult to determine the place of residence of such owner. These conditions present so many difficulties to the

minds of the local assessing officers that they make many illegal assessments, and they also fall into the habit of illegally assessing real property to administrators, executors, guardians, committees of incompetent persons, agents, heirs and the like, with the result that many of their assessments are void.

The statute also prescribes the particular form and manner of making *nonresident* assessments. These provisions are rarely complied with by local assessors, and the result is that most of the assessments against this class of property are illegal and void. We are of the opinion that all distinctions in respect to the form and manner of making assessments against real property should be abolished, and that all such assessments should be made against the land itself, by proper designation or description thereof, and that no attempt should be made to create a personal liability against the owner or occupant by the fact that his name is carried upon the roll. The preparation and use of an assessment map would greatly simplify and facilitate the work of making assessments. In our last annual report we recommended the preparation of these rolls by the several tax districts, but this is not absolutely essential to the scheme of making the assessments in the manner indicated, because a designation or description of the real property assessed sufficiently to identify it would answer all requirements of the statute. There would be no objection, and probably it would be desirable, to carry the name of the last known owner upon the roll in connection with the assessment as an aid in identifying the property assessed. Believing as we do that a change in the form of the assessment roll as indicated would greatly simplify the making of proper assessments and do away with the vast number of illegal assessments which yearly appear upon such rolls under our present system, we urgently recommend this change in the form of assessment rolls.

Every owner of property residing in the State, liable to taxation on real property, should be made personally responsible for the payment of taxes thereon, irrespective of the question whether his name properly appears upon the roll or not, and we would recommend in connection with the changed form of assessments that the statute be so amended as to create such personal liability.

**REAL PROPERTY DIVIDED BY TAX DISTRICT LINE.**

We again urge upon the Legislature the repeal of section 10, which provides, in part, that "if a farm or lot is divided by a line between two or more tax districts, it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located."

We believe that this section of the Tax Law, if ever justified, has long since outlived its usefulness.

Under the conditions as they exist at the present time, it is a source of vexation, both to the taxpayer and to the assessor, and we would vigorously renew the recommendation of former reports that the same be repealed. We believe that the proper rule in taxation of real property is that it shall be assessed in the tax district wherein it is located and that only the most potent reasons would justify an exception to this rule, and under present conditions no such reasons exist. The tendency of legislation in this State is in accordance with the rule above stated. Last year, chapter 415 of the Laws of 1909 discontinued the drawing of real estate from one school district to another for purpose of taxation. Numerous of the recent charters of cities of this State, by express provision, prohibit the drawing of property from one tax district into another. Real property has a fixed location and the machinery for its taxation will never run smoothly until it is taxed in the exact district where it is located. If it was desirable to make this change in the levying of school taxes, it would seem even more desirable in general taxation.

It is often most difficult, for either the taxpayer or the assessor, to determine in which tax district a piece of real property should be assessed. Where there is but one dwelling-house and one set of buildings on a farm or lot and they are all located in the same tax district, no question arises, but there are many instances where there are two or more sets of buildings upon a single farm or lot divided by a tax district line, or there is a dwelling-house in one tax district and all of the other principal buildings of the farm are in an adjoining district; or the owner may reside in

neither dwelling-house nor in either tax district, but the dwelling-house in one district is occupied by a tenant or not occupied at all. All these situations embarrass assessors and taxpayers.

Again there are often buildings on each side of the tax district line and it is a difficult question of fact as to which are the *principal* buildings. This leads to disputes between the assessors as to where the property should be taxed, the result frequently being that neither will yield and the land is taxed in both districts and the owner driven to the expense of litigation to extricate him from his dilemma.

It often happens that the house and outbuildings of a farm are upon one side of the highway, while almost the entire acreage of the farm itself is on the opposite side and that such highway is on the town line, hence all the property must be assessed in the district where the residence is.

Again, where there is a close question as to the district in which the assessment should be made, it has been stated to the Board that competition often arises between rival Boards of Assessors, each offering the property owner a low rate of assessment, contingent upon his locating his residence in the desired town. This operates to bring about a conflict between this section and other requirements of the law that all property be assessed at its full valuation.

It is not necessary to multiply examples; the files of our Department disclose many letters from taxpayers and assessors filled with embarrassing questions, which nothing but a repeal of this section can answer, as there are frequently conflicting questions of fact submitted by rival Boards of Assessors and the Commission has no means of ascertaining which of the statements are to be given greater credence.

#### EQUALIZATION BY SUPERVISORS.

We would renew our former recommendation that the Legislature establish a uniform system of equalization to be followed by all boards of supervisors. Each board should be required, after a proper investigation, to establish the rate of assessment in each district and, using this ratio as a basis, work out the equalized

value for all the tax districts with mathematical accuracy. The method employed by the State Board of Equalization in establishing the ratio between counties should be followed.

The evidence upon which the percentages are based should be preserved and the table of percentages used in making equalization should be published as a part of the proceedings of the board of supervisors and also in the local newspapers. Although this course might not entirely eliminate the evils of under-valuation, it is certain that it would greatly lessen them, as the publicity of the proceedings would operate to correct many abuses.

#### PERSONAL PROPERTY.

The aggregate assessments of all personal property within the State in the year 1908 for general taxation purposes amounted to \$548,765,843, which was \$71,502,215 less than the aggregate amount for the year 1907. In the year 1870 the personal property assessed amounted to 22 per cent. of the aggregate assessments of real and personal property for that year. In the year 1908 the percentage of personal property to the aggregate assessment of real and personal property amounted to only 5.6 per cent. During this period of time the assessed value of real property has increased nearly six hundred per cent., whereas the aggregate increase in personal property assessed is between 21 per cent. and 22 per cent. In 1903 the assessment of personal property for the entire State reached the high-water mark of \$819,203,165, and since that date has been gradually and constantly diminishing in amount.

It is very certain that the figures for 1909, when compiled, will still further reduce this percentage.

The trend of events is toward the complete elimination of personal property from taxation, not because of the statute which subjects it to taxation, but in direct violation and evasion of that statute. If this class of property is to bear its just share of the burdens of taxation in the future, it is necessary that the Legislature take immediate action by appropriate legislation.

This will have to be done by strengthening the administrative features of the present law to enable its enforcement, or by providing a different method of reaching it for taxation purposes.



We heretofore have pointed out that in our opinion the most feasible solution of the question,— a solution which will work to the greatest advantage of all, which will yield the greatest amount of revenue with the least friction, and which will be capable of practical enforcement,— will be the division of personal property into appropriate classes and the taxing of it at a fixed rate according to its class. This policy is already established in the State, as is evidenced by the present method of taxing mortgages, trust companies and share stocks of banks.

We renew our previous recommendations in respect to this method of taxing such property.

#### **CAPITAL STOCK OF CORPORATIONS.**

The method of arriving at the value of personal property of incorporated companies, called by the statute capital stock, for the purpose of assessment and taxation, is so complex that the average local assessing officer is unable to apply it, and in consequence thereof a large amount of this class of property escapes taxation altogether. As interpreted by the courts, it is not the value of the share stock that is subject to taxation, but rather the capital invested in the business, and the formula for arriving at such value is substantially as follows:

There should be taken upon one side of the account the value of the total assets of the corporation, including the full value of real property as well as personal property, nontaxable as well as taxable property. Upon the other side of the account there must be aggregated the value of the stock of the company owned by the State and by incorporated literary and charitable institutions; property exempt by law; non-taxable property, which includes shares of stock of other corporations; the assessed value of the corporation's real estate; the debts of the corporation, and the surplus, if any, up to the amount of ten per cent. of the capital. The difference between these two aggregate sums represents the assessable value of the capital stock of such company.

These corporations are required to make report to the assessors, but the information which the statute requires them to disclose is wholly inadequate to furnish the assessing officers with sufficient information to intelligently fix the amount of the assessment.

We recommend an amendment to the statute which will require these corporations to report to local assessing officers information sufficient to enable them to properly arrive at the value of this species of property for taxation purposes.

#### **MORTGAGE TAX LAW.**

Another year's experience under the law taxing mortgages as a class has brought out new and interesting phases of the workings of that statute. From July 1, 1908, to July 1, 1909, a total of 119,828 mortgages and 10,129 mortgage statements provided for under Section 254 of the Tax Law, were filed, total revenues of \$3,755,649.99 being collected and divided equally between the State and the interested localities. This total was \$355,651.77 greater than that of the preceding year.

When this law was before the Legislature, the greatest opposition to it came from the cities, but now considerable criticism of it is heard, especially from local assessors in up-State counties. The complaint is made that this statute, by taking all recorded mortgages out of the class subject to taxation as personal property, has cut down the personal assessments to such an extent as to make many localities losers on the total net revenues from these sources. In other words, the revenues derived under the present law do not equal the amount which these localities received when the mortgages were assessed locally.

In this connection it is interesting to note that of the moneys received under this law during the year the counties comprising the City of New York collected a total of \$2,937,650.45, as against an aggregate of \$817,999.54 collected in all other counties of the State. While it is not surprising that the locality which is the center of vast financial transactions should show greater collections under this statute, yet the difference between the revenues from Greater New York and from the rest of the State is so marked as to cause comment.

To carry out this law the total expenditures for the year were \$57,437.76, making the cost of collection only 1.53 per cent of the taxes collected.

We submit herewith such information as we have thus far been able to collect, and it will be seen that several towns have failed to make the required report. It is doubtful whether there is justification for the expense of printing these statements in such detail at the present time.

#### ASSESSMENTS.

The total assessed value of property within the State for the year 1909 is as follows:

Real estate . . . . .		\$9,117,352,838
Personal . . . . .	\$550,081,115	
Less amount not taxable locally		
for State purposes . . . . .	1,315,272	548,765,843
Making a total of real and personal assessments.		9,666,118,681
Increase over 1907 in real es-		
tate . . . . .	\$564,054,651	
Decrease from 1907 in personal		
property . . . . .	71,502,215	
		<hr/>
Total increase . . . . .		492,552,436
		<hr/> <hr/>

#### REAL ESTATE EXEMPTIONS.

The tabulation herewith submitted of statements filed with this Board by local assessors, under section 15 of the Tax Law, shows exemption for the year 1909 aggregating \$1,713,751,683, an increase over 1908 of \$66,567,187.

Respectfully submitted,

EGBURT E. WOODBURY,  
FRANK E. PERLEY,  
BENJAMIN E. HALL,

*Commissioners.*

## STATE BOARD OF EQUALIZATION.

Minutes of the annual meeting of the State Board of Equalization, called at the office of the Secretary of State in Albany, N. Y., at 11 o'clock a. m., September 7, 1909.

Present: James W. Wadsworth, Jr., Speaker of the Assembly; Charles H. Gaus, Comptroller; Thomas B. Dunn, Treasurer; Egbert E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

On motion of Commissioner Woodbury, Speaker Wadsworth was made Chairman of the Board.

On motion of Commissioner Hall, William R. Weed was made Secretary of the meeting.

There being no appearances the Chairman declared the Board in executive session.

Commissioner Woodbury moved that the following table of percentages for the various counties of the State (see equalization table attached hereto) be adopted as the basis for the equalization table for the year 1909, which was seconded by Comptroller Gaus.

The State Board of Tax Commissioners presented the following statement to the State Board of Equalization.

The aggregate assessed value of all property within the State as returned for the year 1908 is as follows:

Real estate. . . . .	\$9,117,352,838 09
Personal property. . . . .	\$550,081,115 36
Less amount not taxable locally for State purposes. . . . .	1,315,272 00
	<hr/> 548,765,843 36
Total. . . . .	<hr/> \$9,666,118,681 45 <hr/> <hr/>
Increase over 1907 in real estate. . . . .	\$564,054,651 09
Decrease from 1907 in personal property. . . . .	124,330,196 69
	<hr/>
Total increase. . . . .	<hr/> \$439,724,454 45 <hr/> <hr/>

The following ccunties were officially visited during 1909:

Cattaraugus,	Lewis,	Rockland,
Chenango,	Livingston,	Schenectady,
Clinton,	Monroe,	Schoharie,
Delaware,	Nassau,	Schuyler,
Dutchess,	New York,	Steuben,
Essex,	Oneida,	Suffolk,
Franklin,	Otsego,	Sullivan,
Fulton,	Queens,	Ulster,
Greene,	Rensselaer,	Warren,
Hamilton,	Richmond,	Washington.
Kings,		

We have the honor to be,

Very respectfully,

EGBURT E. WOODBURY,

FRANK E. PERLEY,

BENJAMIN E. HALL,

*State Board of Tax Commissioners.*

Tax Commissioner Woodbury presented the table of equalization attached hereto, based upon the percentages adopted, and on motion it was unanimously adopted.

Comptroller Gaus moved that the Board adjourn *sine die*.

WILLIAM R. WEED,

*Secretary.*

EQUALIZATION TABLE, 1909.

COUNTIES.	Assessed value of real estate, 1908.	Assessed value of personal estate, 1908.	Assessed value of personal property not taxable locally for State pur- poses, 1908.	Assessed value of personal property sub- ject to local taxation for all purposes, 1908.	Total assessed value of real and personal property sub- ject to local taxation for all purposes, 1908.	Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Equalized value of real estate.	Total equalized value of real and personal estate.	Ratio of per- centage.
Albany.....	\$109,367,858 50	\$6,293,365 00	.....	\$6,293,365 00	\$115,661,223 50	\$4,236,018 00	\$2,545,598 00	\$105,131,840 50	\$111,425,205 50	90
Allegany.....	16,581,345 00	1,016,025 00	.....	1,016,025 00	17,597,370 00	.....	.....	19,126,943 00	20,142,968 00	75
Brooma.....	36,960,048 95	1,843,285 00	.....	1,843,285 00	38,793,333 95	.....	4,033,304 00	40,983,352 95	42,826,637 95	78
Cattaraugus.....	25,726,763 00	1,212,159 00	.....	1,212,159 00	26,938,922 00	.....	2,586,513 00	28,513,276 00	29,525,435 00	78
Cayuga.....	36,462,642 00	1,764,276 00	.....	1,764,276 00	37,226,918 00	.....	3,870,945 00	39,333,587 00	41,097,863 00	78
Chautauqua.....	45,477,371 00	1,782,982 00	.....	1,782,982 00	47,260,353 00	.....	810,104 00	46,287,475 00	48,070,457 00	85
Chemung.....	26,541,769 00	1,444,711 00	.....	1,444,711 00	27,986,480 00	.....	5,072,026 00	31,613,795 00	33,058,506 00	73
Chenango.....	15,559,309 00	901,280 00	.....	901,280 00	16,460,589 00	.....	1,922,511 00	17,481,820 00	18,383,100 00	77
Clinton.....	9,302,761 00	401,649 00	.....	401,649 00	9,704,410 00	.....	5,330,336 00	14,633,097 00	15,034,746 00	55
Columbia.....	23,625,856 80	1,468,815 83	.....	1,468,815 83	25,094,672 63	.....	707,126 00	24,382,982 80	25,801,798 63	84
Cortland.....	14,326,311 00	494,505 00	.....	494,505 00	14,820,816 00	.....	85,647 00	14,411,958 00	14,906,463 00	86
Delaware.....	14,611,984 00	915,904 00	.....	915,904 00	15,527,888 00	.....	3,978,357 00	18,590,341 00	19,506,245 00	68
Dutchess.....	44,576,801 00	4,002,274 00	.....	4,002,274 00	48,579,075 00	.....	794,082 00	45,370,863 00	49,373,137 00	85
Erie.....	344,969,635 00	8,146,472 00	.....	8,146,472 00	353,116,107 00	.....	47,724,437 00	392,694,072 00	400,840,544 00	76
Essex.....	11,673,311 00	536,910 00	.....	536,910 00	12,210,221 00	.....	4,615,502 00	16,288,813 00	16,825,723 00	62
Franklin.....	11,875,666 00	548,910 00	.....	548,910 00	12,424,576 00	.....	3,930,687 00	15,806,353 00	16,355,263 00	65
Fulton.....	14,119,226 67	706,298 00	.....	706,298 00	14,779,524 67	.....	2,167,609 00	16,286,835 67	16,947,133 67	75
Genesee.....	23,108,139 00	1,460,948 00	.....	1,460,948 00	24,569,087 00	.....	2,855,246 00	25,963,385 00	27,424,338 00	77
Greene.....	12,454,735 00	616,440 00	.....	616,440 00	13,071,175 00	.....	2,106,219 00	14,560,954 00	15,177,394 00	74
Hamilton.....	8,970,593 00	19,872 00	.....	19,872 00	3,990,465 00	.....	609,573 00	4,580,166 00	4,600,038 00	75
Herkimer.....	26,358,463 00	1,215,795 00	.....	1,215,795 00	27,574,258 00	.....	.....	25,337,551 00	26,553,346 00	90
Jefferson.....	42,741,760 00	2,391,790 00	.....	2,391,790 00	45,133,550 00	.....	.....	44,021,028 00	46,412,818 00	84
Kings.....	1,334,864,835 00	83,448,072 00	.....	83,448,072 00	1,418,312,907 00	.....	1,279,268 00	1,297,580,629 00	1,381,028,701 00	89
Lewis.....	9,872,954 00	643,623 00	.....	643,623 00	10,516,577 00	.....	.....	11,092,858 00	11,736,481 00	77
Livingston.....	25,318,796 00	2,013,616 00	.....	2,013,616 00	27,332,412 00	.....	1,219,904 00	26,712,608 00	28,726,222 00	82
Madison.....	19,088,502 00	1,101,000 00	.....	1,101,000 00	20,189,502 00	.....	340,030 00	19,428,532 00	20,529,532 00	85
Monroe.....	184,251,076 00	8,087,125 00	.....	8,087,125 00	192,338,201 00	.....	3,282,129 00	187,533,206 00	195,620,330 00	85
Montgomery.....	25,783,728 10	1,009,046 00	.....	1,009,046 00	26,792,774 10	.....	3,185,842 00	28,960,570 10	29,978,616 10	77
Nassau.....	41,965,913 00	3,402,682 00	.....	3,402,682 00	44,374,323 00	.....	13,890,158 00	55,866,071 00	58,264,481 00	65
New York.....	5,025,765,149 00	339,350,312 00	1,054,272 00	339,350,312 00	5,365,115,461 00	140,375,008 00	.....	4,885,390,141 00	5,224,740,453 00	89
Niagara.....	54,836,644 00	1,094,644 00	.....	1,094,644 00	55,931,288 00	.....	3,733,045 00	58,569,689 00	59,604,333 00	81
Oneida.....	65,645,124 98	6,723,788 00	.....	6,723,788 00	72,368,912 98	.....	4,468,841 00	70,113,965 98	76,837,753 98	81
Onondaga.....	131,776,150 00	6,030,792 00	.....	6,030,792 00	137,806,942 00	2,225,018 00	.....	129,551,132 00	135,531,924 00	88

EQUALIZATION TABLE, 1909 — (Concluded).

COUNTIES.	Assessed value of real estate, 1908.	Assessed value of personal estate, 1908.	Assessed value of personal property not taxable locally for State pur- poses, 1908.	Assessed value of personal property sub- ject to local taxation for all purposes, 1908.	Total assessed value of real and personal property sub- ject to local taxation for all purposes, 1908.	Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Evaluated value of real estate.	Total evaluated value of real and personal estate.	Ratio of per- centage.
Ontario.....	31,601,016 00	\$2,352,732 00		\$2,352,732 00	\$33,953,748 00		\$4,371,807 00	\$35,972,823 00	\$38,325,555 00	76
Orange.....	42,814,778 00	2,554,960 00		2,554,960 00	45,369,738 00		6,573,002 00	49,587,740 00	51,942,740 00	75
Orleans.....	17,397,695 00	601,026 00		601,026 00	17,998,721 00		2,149,062 00	19,547,337 00	20,148,393 00	77
Oswego.....	26,974,091 00	1,266,893 00		1,266,893 00	28,240,984 00		807,339 00	27,781,430 00	29,048,323 00	84
Otsego.....	20,506,015 00	1,704,326 00		1,704,326 00	22,210,341 00		2,533,727 00	23,039,742 00	24,744,068 00	77
Putnam.....	10,965,278 00	1,000,525 00		1,000,525 00	11,965,803 00		1,042,969 00	12,008,447 00	13,008,772 00	79
Queens.....	296,458,980 00	9,908,830 00		9,908,830 00	306,367,810 00	\$1,655,623 00	1,373,719 00	294,803,357 00	304,712,187 00	87
Rensselaer.....	77,117,355 50	4,069,021 00		4,069,021 00	81,206,376 50			78,491,074 50	82,580,045 50	85
Richmond.....	65,326,825 00	3,067,397 00		3,067,397 00	68,394,222 00	1,103,033 00		64,223,792 00	67,391,189 00	88
Rockland.....	24,877,787 00	902,319 00		902,319 00	25,780,106 00		2,025,716 00	26,803,503 00	27,805,823 00	80
St. Lawrence.....	41,137,308 00	2,805,890 00	\$216,000 00	2,589,890 00	43,726,998 00		732,793 00	41,870,101 00	44,459,701 00	85
Saratoga.....	26,532,800 00	720,860 00		720,860 00	27,253,660 00		6,259,518 00	32,792,318 00	33,513,178 00	70
Schenectady.....	50,614,406 23	2,530,866 53		2,530,866 53	53,145,272 76		5,524,845 00	56,139,251 23	58,670,117 70	78
Schoharie.....	10,863,601 00	671,210 00		671,210 00	11,534,811 00		193,517 00	11,037,118 00	11,728,328 00	85
Schuyler.....	6,590,710 00	409,795 00		409,795 00	7,000,505 00		1,011,818 00	7,602,328 00	8,012,323 00	75
Seneca.....	15,341,923 00	760,169 00		760,169 00	16,102,092 00		273,291 00	15,615,214 00	16,375,393 00	85
Steuben.....	39,457,729 00	1,743,555 00		1,743,555 00	41,201,284 00		2,172,165 00	41,629,894 00	43,373,449 00	82
St. John.....	66,184,286 00	2,967,900 00		2,967,900 00	69,152,186 00		15,613,946 00	81,708,252 00	84,706,132 00	70
Sullivan.....	6,548,252 36	112,550 00		112,550 00	6,660,802 36		2,893,698 00	9,441,940 36	9,554,490 36	60
Tioga.....	13,118,484 00	899,456 00		899,456 00	14,017,940 00		233,684 00	13,352,104 00	14,251,624 00	85
Tompkins.....	17,579,490 00	925,500 00		925,500 00	18,504,990 00		744,298 00	18,323,788 00	19,249,388 00	83
Ulster.....	27,367,816 00	692,715 00		692,715 00	28,060,531 00		1,158,725 00	28,526,541 00	29,219,366 00	83
Warren.....	9,904,178 00	564,415 00		564,415 00	10,468,593 00		3,278,151 00	13,182,329 00	13,746,744 00	65
Washington.....	19,581,484 00	1,321,990 00		1,321,990 00	20,903,474 00		2,137,428 00	21,718,912 00	23,040,002 00	78
Wayne.....	24,999,058 00	1,002,930 00		1,002,930 00	26,001,988 00		3,837,900 00	28,836,958 00	29,839,868 00	75
Westchester.....	272,997,565 00	10,869,951 00		10,869,951 00	283,867,516 00	10,573,697 00		262,423,868 00	278,203,819 00	90
Wyoming.....	15,435,579 00	946,643 00		946,643 00	16,382,222 00		2,135,418 00	17,670,997 00	18,517,640 00	76
Yates.....	10,507,127 00	538,525 00		538,525 00	11,045,652 00		855,560 00	11,362,667 00	11,901,212 00	80
Totals.....	\$9,117,352,838 09	\$550,081,115 36	\$1,315,272 00	\$548,765,843 36	\$9,666,118,691 45	\$198,473,515 00	\$198,473,515 00	\$9,117,352,838 09	\$9,666,118,691 45	86 51+

**PERCENTAGE OF PERSONAL ASSESSMENT TO  
TOTAL ASSESSMENT IN HAMILTON  
AND TIOGA COUNTIES**



**Hamilton County**

**18%**

**Tioga County**

**15%**





*Statement of percentage of personal to total assessment for the years 1870, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908 and 1909.*

COUNTIES.	Percentage of personal to total, 1870.	Percentage of personal to total, 1898.	Percentage of personal to total, 1899.	Percentage of personal to total, 1900.	Percentage of personal to total, 1901.	Percentage of personal to total, 1902.	Percentage of personal to total, 1903.	Percentage of personal to total, 1904.	Percentage of personal to total, 1905.	Percentage of personal to total, 1906.	Percentage of personal to total, 1907.	Percentage of personal to total, 1908.	Percentage of personal to total, 1909.
Albany.....	17.8	9.7	9.5	9.4	5.6	6.8	7.9	6.8	6.1	6.7	5.6	5.4	5.4
Allegany.....	10	13.1	12.9	12	8.9	8.4	8.3	8.2	7.5	7.5	6.5	5.7	5.2
Broome.....	10	9.4	9	8.4	6.2	5.9	5.6	5.5	4.9	5.5	5.1	4.7	4.3
Cattaraugus...	7.4	9.1	8.9	8.6	9.4	6.5	6.2	6	5.5	6	5	4.4	4.1
Cayuga.....	20	10.4	9.8	9.2	7.5	7.3	7.5	7.1	6.4	6.1	5.2	4.7	4.3
Chautauqua...	11	8.9	8.5	7.6	8	5.7	5.6	5.4	5.2	5.1	4.7	3.7	3.2
Chemung.....	14	7.2	6.9	5.3	3	2.8	2.8	3.8	4.2	5.6	5.2	5.1	4.7
Chenango.....	13	13.8	13	12.5	8.4	8	7.8	7.7	7	6.9	6	5.4	5.2
Clinton.....	11	13.4	11.5	10.8	7.7	18.2	15.9	6.3	5.8	4.7	5	4.1	3.6
Columbia.....	3	11.8	11.6	11	12.4	7.5	7.2	6.9	6.9	7.2	7.1	5.8	5.2
Cortland.....	12	11	10	9.7	6.3	6.1	5.7	5.2	4.6	4.5	3.9	3.3	3
Delaware.....	14	12.4	11.8	11.2	12.6	11.3	12.1	12.2	8.2	8.6	6.5	5.8	5
Dutchess.....	29	12.6	12	12.1	7.5	8	8.8	7.5	7.9	8.6	8.5	8.2	8.4
Erie.....	22	6	4.9	4.1	3.5	3.1	2.8	2.9	2.7	2.7	2.2	2.3	2.1
Essex.....	8.7	9.8	9	8.3	8.7	8.1	8.5	8.3	5.3	5.2	4.5	4.3	4.1
Franklin.....	13	12.1	10	10.1	7.5	6.7	6.4	6.1	5.9	5.7	5.1	4.4	4.2
Fulton.....	13.1	12	11.2	14	16	13.3	13.1	5.7	5.6	6.1	4.4	4.6	
Genesee.....	17	13.4	13	13	12.4	12.9	12.1	9.2	9	8.6	6.7	5.9	6
Greene.....	16	12.9	11.9	11.2	7.9	7	6.9	6.4	6.1	5.5	5.1	4.7	4.2
Hamilton.....	1.4	1.3	.9	.6	.8	.6	.7	.5	.6	.5	.6	.4	.4
Herkimer.....	15	11.1	10	10.1	6.9	7.4	6.3	5.6	5.6	5.3	5.4	4.4	4.1
Jefferson.....	17	12.2	11.5	10.9	8.1	8.6	8.4	7.9	7.3	6.7	5.8	5.2	4.8
Kings.....	8	5.5	6.9	6.7	11.9	11.3	10.5	8.9	8.8	7.5	7.5	5.8	5.8
Lewis.....	9	14.2	12.9	12.1	12.3	11.7	11.5	11.1	9.8	8.7	6.8	6.1	5.7
Livingston....	14	12	11	11.1	9.6	10.7	8.8	8.9	8.7	8.5	7.7	7.3	7
Madison.....	17	11.1	9.9	9.7	7.6	7.2	6.9	6.5	6.3	6.6	5.8	5.4	5.2
Monroe.....	10	8.8	6.9	6.8	7.1	6.8	4.8	4.9	4.7	4.6	4.5	4.2	3.9
Montgomery...	6.4	10.7	10.7	10.9	6.2	6.1	6.2	5.6	5.1	4.7	4.2	3.7	3.2
Nassau.....	7.3	6.7	6.9	7.6	5.6	8.3	7.4	8.2	10.9	8.2	5.6	6.7	
New York.....	29	21.5	18	18	15.4	14.4	13.1	11.7	12.4	9.5	7.4	6.3	6.3
Niagara.....	14	5.7	5	5	3.6	3.6	3.5	3.4	2.9	3.1	2.3	1.9	1.7
Oneida.....	13	18.8	18.8	19.1	13.8	11.1	10.5	12	8.7	9	9.1	9.2	9.4
Onondaga.....	14	11.9	12.7	9.1	6.8	6.3	5.3	5.7	5.1	5.1	4.2	4.3	4
Ontario.....	17	11.3	10	10.1	10.7	11.2	10.9	9.2	8.6	8.2	7.3	6.9	6.6
Orange.....	21	11.3	10.6	9.9	6.5	6.2	6.2	5.9	6.6	6.4	5.7	5.6	5.3
Orleans.....	11	10.3	9.6	9.9	8.4	8.3	7.8	7.1	5.2	5.1	4	3.3	2.8
Oswego.....	10.5	10.6	9.6	11.9	10.3	8.5	6.4	5.7	5.6	5.6	4.8	4.4	4.6
Otsego.....	14	13.7	13	12.9	9.4	9.4	9.1	9.3	9.1	8.9	8	7.6	7
Putnam.....	19	17.2	15	14.8	11	9.9	9.5	9.2	9.6	8.3	7.8	8.3	10
Queens.....	24	2.4	5.7	5	9.2	7.6	7.6	5.3	6	5.7	4.7	3.2	3
Rensselaer....	25	10.2	9.5	9.6	6.5	6	5.9	5.6	5.4	5.4	5.1	5	4.8
Richmond.....	9.5	6.2	8.7	14.6	18.5	14.7	12.3	11.5	10.9	9.2	6.8	4.4	4.4
Rockland.....	18	5.8	5	5.2	4.8	4.1	3.5	2.7	2.9	2.5	2.4	3.5	2.6
Saint Lawrence	11	10.6	10	9.8	8.7	11.3	11.4	8.1	7.8	7.8	6.4	5.9	5.4
Saratoga.....	21	7.6	6.9	6.3	4.5	4.1	4.2	3.5	3.2	2.8	2.4	2.6	2.5
Schenectady...	10	8.8	9.8	8.9	9.9	7.7	6.4	7.4	5.5	5	5.2	4.7	4.4
Schoharie.....	12	12.8	12.5	11.6	9.4	11.7	11.9	11.2	7.6	8	6.5	5.8	5.4
Schuyler.....	10.4	10	9.3	9.1	8.4	8.1	7.6	7.5	6.8	6.2	5.7	4.2	4.2
Seneca.....	13	12.7	11.5	10.8	10.9	10.7	7.8	7.1	6.1	6.1	5.3	4.7	4.1
Steuben.....	11	7.9	7.5	7.4	6.5	6.1	6.5	6.2	5.6	5.6	5	4.2	4
Suffolk.....	17	8.3	7.5	6.9	6.4	5.8	6.7	6.3	6.3	5.8	4.8	4.2	4.2
Sullivan.....	6	5.3	4.7	4.3	3.2	2.9	2.9	2.7	2.5	4	1.9	1.6	1.4
Tioga.....	14	10.8	10	9.7	11.5	11.6	8.5	8	8.3	7.8	7	6.4	15
Tompkins.....	18	11.4	11	11.6	8.6	8.1	8	7.4	7.2	6.6	5.8	5	4.4
Ulster.....	18.5	10.4	9.7	8.5	3.8	3.6	3.4	3.1	2.8	2.9	2.8	2.4	2.3
Warren.....	18.5	17.4	20	19.1	16.5	14.9	12.7	13.6	13.7	10.8	9.3	5.3	4.9
Washington...	21	14.3	13	12.6	9.8	9	8.5	8.1	8	7.5	6.8	6.3	5.8
Wayne.....	11	9.5	9	8.5	9.3	8.9	7	6.7	6.5	6.1	4.4	3.8	3.5
Westchester...	15	10.6	9.6	8.7	7.7	7.2	7.3	6	5.8	5.1	4.1	3.8	3.5
Wyoming.....	13	11.5	12	12	9.1	8.1	9.4	8.9	9	8.6	6.9	5.1	5.3
Yates.....	11	7.8	7.9	7.6	6.4	6.3	8.6	7.1	8.2	6.9	5.4	4.8	4.5
State.....	22	14.6	13	11.6	11.9	11.2	10.3	9.7	10	8.1	6.7	5.6	5.6

*The following table shows the increase and decrease of assessments for the year 1908, in the several Counties of the State.*

COUNTIES.	Assessed value of real estate, 1908.	Increase, real.	Decrease, real.	Assessed value of per- sonal prop- erty, 1908.	Increase, personal.	Decrease, personal.
Albany.....	\$109,367,858	\$4,672,464		\$6,293,365	\$21,650	
Allegany.....	16,581,345	473,820		1,016,025		\$126,220
Broome.....	36,950,048	632,947		1,843,285		114,250
Cattaraugus.....	25,726,763	412,765		1,212,159		130,626
Cayuga.....	35,462,642	593,815		1,764,276		163,471
Chautauqua.....	45,477,371	1,699,438		1,782,982		385,618
Chemung.....	26,541,769	160,914		1,444,711		28,114
Chenango.....	15,559,309	176,580		901,280		80,530
Clinton.....	9,302,761	2,461,088		401,649	34,874	
Columbia.....	23,625,856	301,875		1,468,815		327,685
Cortland.....	14,326,311	267,599		494,505		57,945
Delaware.....	14,611,984	250,956		915,904		96,363
Dutchess.....	44,576,801	1,396,299		4,002,274		19,712
Erie.....	344,969,635	10,279,240		8,146,472		53,310
Essex.....	11,673,311	179,997		536,910		9,253
Franklin.....	11,875,666	219,185		548,910		86,200
Fulton.....	14,119,226	243,178		705,298		26,304
Genesee.....	23,108,139	867,124		1,460,948		146,651
Greene.....	12,454,735	140,967		616,440		53,041
Hamilton.....	3,970,593	42,337		19,872		7,193
Herkimer.....	26,358,463	726,847		1,215,795		257,725
Jefferson.....	42,741,760	618,964		2,391,790		247,090
Kings.....	1,334,864,835	153,642,925		83,448,072		9,418,475
Lewis.....	9,872,954	114,908		643,623		73,248
Livingston.....	25,318,796	149,485		2,013,616		93,160
Madison.....	19,088,502	329,637		1,101,000		57,390
Monroe.....	184,251,076	7,774,149		8,087,125		316,045
Montgomery.....	25,783,728	517,761		1,009,046		146,100
Nassau.....	41,965,913	2,107,998		3,462,682		144,205
New York.....	5,025,765,149	237,086,468		339,350,312		107,390,987
Niagara.....	54,836,644	2,187,307		1,094,644		165,335
Oneida.....	65,645,124	3,983,479		6,723,788	513,440	
Onondaga.....	131,776,150	3,696,938		6,030,792		66,225
Ontario.....	31,601,016	713,239		2,352,732		111,387
Orange.....	42,814,778	1,531,177		2,554,960	33,700	
Orleans.....	17,397,695	669,288		601,026		122,718
Oswego.....	26,974,091		\$1,459,344	1,266,893		83,029
Otsego.....	20,506,015	230,407		1,704,326		80,139
Putnam.....	10,965,278	367,267		1,000,525	96,380	
Queens.....	296,458,980	78,790,205		9,908,830		1,282,432
Rensselaer.....	77,117,355	1,682,983		4,089,021		22,743
Richmond.....	65,326,825	12,395,589		3,067,397		994,808
Rockland.....	24,877,787	1,069,340		902,319	248,519	
Saint Lawrence.....	41,137,308	628,573		2,805,690		200,753
Saratoga.....	26,532,800	790,157		720,860	67,000	
Schenectady.....	50,614,406	3,070,661		2,530,866		87,496
Schoharie.....	10,863,601	6,027		671,210		89,909
Schuyler.....	6,590,710	10,715		409,795		27,950
Seneca.....	15,341,923	212,945		760,169		92,035
Steuben.....	39,457,729	4,808,085		1,743,555		86,535
Suffolk.....	66,184,286	1,876,435		2,967,900		264,725
Sullivan.....	6,548,252	123,862		112,550		13,925
Tioga.....	13,118,484	216,564		899,456		80,030
Tompkins.....	17,579,490	239,958		925,500		147,385
Ulster.....	27,367,816	680,611		692,715		82,425
Warren.....	9,904,178	807,636		564,415		376,080
Washington.....	19,581,484		237,835	1,321,990		135,385
Wayne.....	24,999,058	717,078		1,002,930		114,698
Westchester.....	272,997,565	15,170,599		10,869,951		330,461
Wyoming.....	15,435,579	328,672		946,643		175,740
Yates.....	10,507,127	204,298		538,525		54,505
Total.....	\$9,117,352,833	\$565,751,825	\$1,697,179	\$550,081,114	\$1,015,563	\$125,345,764
			\$565,751,825			\$125,345,764
			1,697,179			1,015,563
	Increase, real estate.....	\$564,054,646		Decrease, personal.....		\$124,330,201

*Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1908, inclusive, as returned by the Clerks of the Boards of Supervisors.*

YEAR.	Real.	Personal taxed locally for local purposes.	Personal not taxed locally for State purposes.	Taxation.
1840.....	\$517,723,170	\$121,447,830	.....	\$3,088,408 22
1841.....	531,987,886	123,311,644	.....	3,173,355 97
1842.....	504,254,029	116,595,233	.....	4,246,487 78
1843.....	476,999,430	118,602,064	.....	3,965,180 14
1844.....	480,027,609	119,612,343	.....	4,243,101 81
1845.....	486,490,121	115,988,895	.....	4,170,527 95
1846.....	496,483,411	119,880,236	.....	4,647,461 88
1847.....	509,496,855	121,162,201	.....	4,843,575 60
1848.....	426,624,853	125,663,318	.....	5,295,458 23
1849.....	536,162,901	129,926,625	.....	5,548,981 28
1850.....	571,690,807	153,183,486	.....	6,312,787 33
1851.....	888,237,812	196,538,263	.....	6,759,438 26
1852.....	946,467,907	221,802,950	.....	7,007,688 08
1853.....	1,015,762,791	249,720,727	.....	9,326,763 97
1854.....	1,091,514,033	272,638,110	.....	9,638,279 63
1855.....	1,107,272,715	294,012,564	.....	11,678,015 69
1856.....	1,112,133,136	316,506,930	.....	12,743,179 73
1857.....	1,111,551,629	319,897,155	.....	15,166,309 00
1858.....	1,095,403,134	307,049,165	.....	15,426,593 20
1859.....	1,098,666,251	315,108,117	.....	16,353,301 38
1860.....	1,119,933,484	320,617,352	.....	18,956,024 50
1861.....	1,121,134,480	313,802,682	.....	20,402,276 51
1862.....	1,113,779,352	314,111,034	.....	19,456,288 40
1863.....	1,161,750,000	339,249,877	.....	23,046,800 66
1864.....	1,158,327,371	392,552,314	.....	39,873,942 56
1865.....	1,196,403,416	334,826,220	.....	45,961,440 62
1866.....	1,237,703,092	436,404,633	.....	40,568,244 69
1867.....	1,327,403,886	438,685,254	.....	46,518,921 62
1868.....	1,418,132,855	441,987,915	.....	44,298,435 90
1869.....	1,532,720,907	434,280,278	.....	46,161,531 50
1870.....	1,599,930,166	452,607,732	.....	50,328,684 21
1871.....	1,644,379,410	447,248,035	.....	45,674,486 92
1872.....	1,692,523,071	437,102,215	.....	63,511,936 12
1873.....	1,750,698,918	418,608,955	.....	51,444,536 27
1874.....	1,960,352,703	407,427,399	.....	57,811,381 92
1875.....	2,108,325,872	357,941,401	.....	56,926,470 69
1876.....	2,376,252,178	379,488,140	.....	52,148,368 37
1877.....	2,373,408,540	364,960,110	.....	50,237,164 06
1878.....	2,333,669,813	352,469,320	.....	48,047,241 97
1879.....	2,315,400,526	322,468,712	.....	47,148,475 04
1880.....	2,340,335,690	340,921,916	.....	49,117,782 18
1881.....	2,432,661,378	351,021,189	.....	49,286,772 55
1882.....	2,557,218,240	315,039,085	.....	47,573,820 07
1883.....	2,669,173,011	345,418,361	.....	50,936,788 95
1884.....	2,762,348,218	332,383,239	.....	52,372,707 00
1885.....	2,899,899,062	324,783,281	.....	57,262,650 02
1886.....	3,025,229,788	335,898,389	.....	58,110,078 99
1887.....	3,122,588,084	346,611,861	.....	57,331,191 58
1888.....	3,213,171,201	354,258,556	.....	60,639,806 72
1889.....	3,298,323,931	385,329,131	.....	69,553,028 06
1890.....	3,397,234,679	382,159,067	.....	60,493,038 17
1891.....	3,526,645,815	405,095,684	.....	60,234,234 65
1892.....	3,626,645,093	491,675,158	\$80,261,302	63,688,423 37
1893.....	3,761,679,384	540,708,935	102,506,261	66,771,817 50
1894.....	3,841,582,748	562,193,379	111,693,960	67,166,683 60
1895.....	3,908,853,377	541,621,122	81,761,596	72,557,905 54
1896.....	4,041,826,586	544,311,557	79,152,449	71,553,458 96
1897.....	4,349,801,526	649,364,694	100,555,201	80,865,704 58
1898.....	4,413,848,496	758,581,839	96,033,511	62,753,729 39
1899.....	4,811,593,059	742,959,229	93,249,536	102,940,006 33
1900.....	5,093,025,771	672,715,703	78,819,796	100,099,372 77
1901.....	5,169,308,070	701,565,906	116,473,594	105,656,212 21
1902.....	5,297,763,882	672,149,054	115,412,815	104,107,361 08
1903.....	6,749,509,958	819,203,165	122,236,996	94,989,856 45
1904.....	7,051,455,025	758,893,605	72,182,990	103,676,463 65
1905.....	7,312,621,452	816,399,935	113,930,665	106,441,726 08
1906.....	7,933,057,917	697,006,582	64,685,105	111,340,919 44
1907.....	8,553,298,187	674,411,315	54,143,257	122,825,892 01
1908.....	9,117,352,838	550,081,115	1,315,272	140,025,102 78

Statement by Counties, showing all taxes levied for State, Judiciary, County, City, Village and School purposes for the year 1908.

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COUNTIES.	Value real property.	Value personal property.	Judicial stenographers' tax.	County tax.	Town tax.	City tax.	Village tax.	Local school tax.	Total tax.
Albany.....	\$109,307,858	\$6,293,365	\$6,813 18	\$559,214 20	\$64,461 90	\$4,133,638 54	\$41,579 28	\$485,140 99	\$5,290,848 09
Allegany.....	16,581,345	1,016,025	1,158 31	67,162 84	151,485 21	.....	104,426 40	137,057 96	461,290 72
Broome.....	36,950,049	1,843,285	2,598 92	186,348 23	79,887 66	544,383 48	44,300 46	310,533 10	1,168,051 85
Cattaraugus.....	25,726,763	1,212,159	1,789 98	80,000 00	160,143 00	206,582 23	93,724 48	243,256 17	785,496 46
Cayuga.....	35,462,642	1,764,276	2,280 13	196,615 36	80,312 81	656,887 89	22,552 12	211,404 24	1,170,052 55
Chautauqua.....	45,477,371	1,782,982	3,085 26	122,086 54	159,761 76	600,177 86	107,832 70	378,752 46	1,372,296 58
Chemung.....	26,541,709	1,444,711	1,891 32	109,833 89	60,514 45	414,028 30	26,274 81	171,486 90	784,029 67
Chenango.....	15,559,309	901,280	1,111 18	73,380 11	62,192 40	.....	107,726 85	112,717 74	357,128 28
Clinton.....	9,302,761	401,649	1,342 18	74,000 00	134,321 00	86,894 22	23,445 10	106,837 48	425,839 98
Columbia.....	23,625,857	1,408,816	1,542 37	180,392 49	94,295 98	178,293 91	25,460 14	123,999 98	603,984 87
Cortland.....	14,326,311	494,505	992 13	60,204 74	62,428 55	194,023 19	21,677 44	67,009 35	406,335 40
Delaware.....	14,611,984	915,904	1,043 88	64,546 26	180,309 53	.....	61,139 47	153,125 64	460,164 78
Dutchess.....	44,576,801	4,002,274	9,782 14	264,252 31	148,649 06	498,609 12	107,098 45	231,135 56	1,259,526 64
Erie.....	344,969,635	8,146,472	23,004 97	1,051,970 26	249,346 24	20,396,992 15	396,057 27	1,898,844 54	24,016,224 43
Essex.....	11,673,311	536,910	571 51	80,256 77	157,351 47	.....	146,293 64	109,522 49	493,995 88
Franklin.....	11,875,666	548,910	583 46	63,572 56	104,713 54	.....	63,722 43	128,964 32	361,556 31
Fulton.....	14,119,227	705,298	691 25	110,447 32	36,219 80	506,762 00	19,727 34	131,021 38	804,869 69
Genesee.....	23,108,139	1,460,948	1,601 42	62,570 34	51,540 85	.....	93,124 58	133,735 87	342,573 06
Greene.....	12,454,735	616,440	797 17	76,030 33	77,254 14	.....	65,932 88	86,455 31	306,469 83
Hamilton.....	3,970,593	19,872	187 75	30,726 58	79,510 51	.....	.....	27,538 16	137,963 00
Herkimer.....	26,358,463	1,215,795	2,185 87	152,092 35	91,385 15	81,074 04	231,082 82	193,050 83	750,871 06
Jefferson.....	42,741,760	2,391,790	3,607 26	111,099 10	165,616 04	781,838 51	134,047 31	268,295 78	1,464,504 00
Lewis.....	9,872,954	643,623	844 75	32,000 00	69,843 60	.....	33,519 99	59,803 16	196,011 50
Livingston.....	25,318,796	2,013,616	1,690 20	92,926 13	107,637 74	.....	76,251 70	124,286 34	402,792 11
Madison.....	19,088,502	1,101,000	1,352 41	80,238 94	128,002 73	110,875 00	49,327 58	125,671 86	495,468 52
Monroe.....	184,251,076	8,087,125	11,456 29	625,616 60	274,779 12	3,065,133 14	170,227 96	1,056,865 10	5,204,078 21
Montgomery.....	25,783,728	1,009,046	1,252 39	88,150 04	119,361 43	525,924 85	110,112 70	158,363 01	1,003,164 42
Nassau.....	41,965,913	3,462,682	8,092 39	435,547 25	137,785 22	.....	184,668 87	415,374 95	1,181,468 68
New York (Greater).....	6,722,415,789	435,774,611	122,534 78	5,400,903 07	.....	111,017,658 26	.....	25,816,453 80	742,357,549 91
Niagara.....	54,836,644	1,094,644	3,619 95	244,634 47	90,287 80	1,087,131 32	23,948 68	301,693 16	1,751,315 38
Oneida.....	65,645,125	6,723,788	5,473 47	525,056 13	162,658 90	1,335,525 39	87,823 92	420,712 95	2,537,250 76
Onondaga.....	131,776,150	6,030,792	9,672 03	559,975 79	101,429 82	2,267,243 08	199,429 06	721,058 09	3,858,807 87
Ontario.....	31,601,016	2,352,732	2,066 68	140,667 08	133,181 39	75,108 46	162,533 33	184,951 67	698,499 21
Orange.....	42,814,778	2,534,960	9,078 03	238,397 79	96,540 86	592,037 53	119,638 10	401,453 31	1,457,145 62
Orleans.....	17,397,695	601,026	1,171 89	75,799 90	72,529 95	.....	113,675 92	103,207 76	366,385 42
Oswego.....	26,074,091	1,266,893	2,401 85	131,499 48	92,238 74	774,468 81	29,119 10	174,597 33	1,204,325 31

## DISTRIBUTION OF TOTAL TAXES FOR 1908

Total \$230,757,216.81 Paid in Taxes in 1908 on All Assessed Property  
In State for Purposes Named.

\$	City Tax
██████	School Tax
██████	County Tax
██████	Village Tax
██████	Town Tax
	Judicial Tax



Otsego.....	20,506,015	1,704,326	1,497 93	68,502 07	84,656 00	47,722 37	59,428 56	162,677 71	424,484 64
Putnam.....	10,965,278	1,000,525	2,383 70	49,073 90	35,805 40	.....	44,574 02	48,456 14	180,293 16
Rensselaer.....	77,117,355	4,089,021	4,884 00	286,552 79	145,650 18	1,380,075 40	31,012 42	432,644 07	2,290,818 86
Rockland.....	24,877,787	902,319	5,069 50	120,762 68	73,928 24	.....	150,864 74	171,155 44	521,780 60
Saint Lawrence.....	41,137,308	2,805,690	2,055 34	79,437 93	187,767 29	134,530 73	97,372 66	242,433 87	743,597 82
Saratoga.....	26,532,800	720,800	1,253 00	148,993 21	166,090 79	.....	314,942 26	189,811 94	821,091 20
Schenectady.....	50,014,406	2,530,867	2,381 10	237,286 34	48,894 22	1,097,266 90	24,302 14	414,271 94	1,824,402 64
Schoharie.....	10,863,601	671,210	713 39	49,127 66	76,260 07	.....	31,643 46	68,471 69	226,216 27
Schuyler.....	6,590,710	409,795	476 52	24,523 48	32,039 87	.....	23,925 37	36,596 90	117,562 14
Seneca.....	15,341,923	700,169	990 29	44,387 93	54,162 29	.....	68,561 94	68,727 12	236,829 57
Steuben.....	39,457,729	1,743,555	2,200 51	147,184 22	178,029 82	194,443 44	63,552 33	245,864 07	831,334 39
Suffolk.....	66,184,286	2,967,900	12,574 84	155,592 41	325,876 82	.....	149,709 42	397,926 02	1,041,679 51
Sullivan.....	6,548,252	112,550	402 23	73,802 34	87,863 18	.....	26,001 24	76,851 62	264,920 61
Tioga.....	13,118,484	899,456	942 57	45,200 00	78,857 01	.....	99,225 84	79,809 46	304,034 88
Tompkins.....	17,579,490	925,500	1,250 24	44,336 10	51,742 53	207,054 01	9,243 16	103,663 06	417,289 10
Ulster.....	27,367,816	692,715	1,686 16	203,863 52	211,002 35	563,903 43	48,174 86	219,972 16	1,248,602 48
Warren.....	9,904,178	564,415	476 45	115,363 95	83,617 79	129,105 07	3,304 18	102,825 72	434,693 06
Washington.....	19,581,484	1,321,990	1,009 97	120,000 00	91,914 61	.....	183,828 61	145,488 69	542,241 88
Wayne.....	24,991,058	1,002,930	1,573 92	64,675 93	99,908 55	.....	126,491 64	156,347 49	448,997 53
Westchester.....	272,997,565	10,809,951	55,752 51	754,581 22	546,479 50	6,075,666 61	2,479,767 43	1,542,087 18	11,454,334 45
Wyoming.....	15,435,579	946,643	1,089 79	36,200 00	73,675 32	.....	79,071 58	99,593 24	289,629 93
Yates.....	10,507,127	538,525	675 18	22,986 93	35,962 18	.....	42,624 32	51,797 43	154,046 04
Total.....	\$9,117,352,837	\$550,081,116	\$349,767 89	\$15,341,249 46	\$6,808,162 96	\$159,971,059 84	\$7,455,125 06	\$40,831,851 60	\$230,757,216 81



*Table showing the Tax Rates in all the cities of the State for the year 1909.*

CITIES.	Total.	City.	County and State.	Schools.
Albany.....	.0198	.0152	.0044	*
Amsterdam.....	.024548	.02074	.003808	*
Auburn.....	.02573	.01676	.0012	.00777
Binghamton.....	.0265	.02	.0065	*
Buffalo.....	.022163	.01898	.003183	*
Cohoes.....	.022	.017	.005	*
Corning.....	.024055	.0093	.003955	.0108
Cortland.....	.021429	.0181	.003329	*
Dunkirk.....	.0264	.012692	.00372	.01
Elmira.....	.02508	.01293	.0062	.00595
Fulton { East Side.....	.029232	.029232	*	*
West Side.....	.028972	.028972	*	*
Geneva.....	.02123	.01445	*	.00678
Glens Falls.....	.0382	.01445	.01375	.01
Gloversville.....	.0272	.012	.0064	.0088
Hornell.....	.027185	.013103	.004733	.009249
Hudson.....	.028299	.020624	.007675	*
Ithaca.....	.0284	.0182	.0032	.007
Jamestown.....	.0273382	.01426	.0033382	.00974
Johnstown.....	.0314	.0116	.008	.0118
Kingston.....	.027505	.01404	.00595	.007508
Little Falls.....	.0261	.00691	.00842	†.01077
Lockport.....	.02873	.02405	.004681	*
Middletown.....	.03275	.0151	.0055	.01215
Mount Vernon.....	.0212	.0137	*	.0075
Newburg.....	.0314	.0164	.005	.01
New Rochelle.....	.02575	.02575	*	*
New York (Greater):				
Bronx Borough.....	.01678	.016156	.006234	*
Brooklyn ".....	.017378	.016156	.001221	*
Manhattan ".....	.01678	.016156	.006234	*
Queens ".....	.017253	.016156	.001096	*
Richmond ".....	.017752	.016156	.001595	*
Niagara Falls.....	.02403	.01925	.00478	*
North Tonawanda.....	.0278	.0146	.00407	.00913
Ogdensburg.....	.03165	.0171	.00665	.0079
Olean.....	.025979	.01077	.004024	.011185
Oneida.....	.04044	.02679	.00615	.0075
Oneonta.....	.02996	.01256	.0072	.0102
Oswego.....	.028	.015	.013	*
Plattsburg.....	.0303	.0273	.003	*
Poughkeepsie.....	.02325	.01715	.0061	*
Port Jervis.....	.0497	.021	.0126	.0161
Rensselaer.....	.02267	.01123	.00422	.00722
Rochester.....	.02355	.019687	.003863	*
Rome.....	.03223	.011797	.012615	.007826
Schenectady.....	.021298	.013267	.003024	.005007
Syracuse.....	.022928	.018374	.004554	*
Tonawanda.....	.03009	.01684	.00292	.01033
Troy.....	.022468	.018053	.004415	*
Utica.....	.023301	.018296	.005004	*
Watertown.....	.023345	.020109	.003223	*
Watervliet.....	.0285	.0231	.0054	*
Yonkers.....	.02427	.02427	*	*

\* Included in city tax rate.

† Streets included.

*Table showing amount of money received directly and indirectly  
for State purposes.*

YEAR.	Direct State tax levied for State purposes.	Recelpts from indirect sources for State purposes.
1867.....	\$12,647,218 71	.....
1868.....	10,243,317 01	.....
1869.....	10,463,179 33	.....
1870.....	14,285,976 55	.....
1871.....	11,613,943 51	.....
1872.....	19,850,882 30	.....
1873.....	14,800,903 38	.....
1874.....	15,727,482 08	.....
1875.....	14,206,680 61	.....
1876.....	8,529,174 32	.....
1877.....	8,726,511 01	.....
1878.....	7,941,297 94	.....
1879.....	7,690,416 34	.....
1880.....	9,232,543 33	.....
1881.....	6,032,826 31	.....
1882.....	6,820,023 29	.....
1883.....	9,334,886 31	.....
1884.....	7,762,572 78	.....
1885.....	9,160,405 11	.....
1886.....	9,512,812 91	.....
1887.....	9,075,046 81	.....
1888.....	9,089,303 85	.....
1889.....	12,557,352 74	.....
1890.....	8,619,748 17	\$3,237,575 31
1891.....	5,196,666 40	5,593,968 69
1892.....	7,784,848 16	4,797,209 73
1893.....	10,418,192 08	5,887,706 55
1894.....	9,600,231 79	4,817,250 80
1895.....	13,906,346 22	5,411,654 50
1896.....	11,751,837 71	9,262,884 89
1897.....	12,033,651 80	9,204,395 44
1898.....	10,189,110 93	9,749,688 52
1899.....	12,640,228 09	10,463,265 71
1900.....	10,704,153 39	13,226,849 80
1901.....	6,824,306 01	15,611,498 62
1902.....	748,072 05	16,051,353 90
1903.....	761,085 02	22,341,802 97
1904.....	968,041 89	23,473,046 23
1905.....	1,191,677 51	23,869,423 44
1906.....	.....	32,077,393 48
1907.....	.....	34,474,999 76
1908.....	.....	33,253,796 17
1909.....	.....	30,828,532 08

*Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1908, to June 30, 1909.*

COUNTIES.	Number mortgage statements filed July 1, 1908, to June 30, 1909.	Number mortgages recorded July 1, 1908, to June 30, 1909.	Gross taxes collected July 1, 1908, to June 30, 1909.
Albany.....	36	1,715	\$24,285 36
Allegany.....	19	792	4,993 26
Broome.....	65	1,334	9,901 32
Cattaraugus.....	81	1,157	9,282 76
Cayuga.....	67	920	6,530 28
Chautaugua.....	149	2,279	14,644 43
Chemung.....	5	761	5,126 49
Chenango.....	25	483	2,778 33
Clinton.....	1	526	4,362 55
Columbia.....	70	375	10,166 19
Cortland.....	38	405	2,766 00
Delaware.....	120	634	10,285 06
Dutchess.....	31	707	9,585 47
Erie.....	241	6,773	95,448 25
Essex.....	1	335	4,912 36
Franklin.....	20	665	4,287 59
Fulton.....	18	543	3,082 58
Genesee.....	49	722	7,273 05
Greene.....	27	425	11,007 04
Hamilton.....	2	55	1,664 05
Herkimer.....	26	720	8,140 69
Jefferson.....	53	964	17,405 93
Kings.....	4,191	25,944	612,544 10
Lewis.....	52	282	4,180 08
Livingston.....	9	491	4,767 84
Madison.....	205	509	3,494 79
Monroe.....	50	5,441	69,004 25
Montgomery.....	72	649	6,022 17
Nassau.....	25	3,134	62,779 50
New York.....	2,508	16,615	2,140,955 56
Niagara.....	57	1,476	19,233 00
Oneida.....	23	2,022	17,019 26
Onondaga.....	82	3,352	61,108 94
Ontario.....	46	784	9,788 21
Orange.....	17	1,185	13,587 78
Orleans.....	47	600	6,310 31
Oswego.....	168	1,194	9,262 26
Otsego.....	55	557	4,000 50
Putnam.....	5	122	1,468 00
Queens.....	635	9,831	160,098 79
Rensselaer.....	6	1,070	17,120 11
Richmond.....	56	1,524	24,052 00
Rockland.....	3	762	9,219 14
Saint Lawrence.....	79	1,094	7,452 27
Saratoga.....	23	685	9,413 37
Schenectady.....	50	1,604	14,380 14
Schoharie.....	37	234	1,742 00
Schuyler.....	36	252	1,313 00
Seneca.....	13	296	3,802 27
Steuben.....	60	1,488	9,983 58
Suffolk.....	18	2,248	24,972 50
Sullivan.....	.....	773	5,269 88
Tioga.....	33	334	1,878 86
Tompkins.....	31	550	5,310 16
Ulster.....	6	962	7,272 98
Warren.....	8	454	3,360 19
Washington.....	50	479	7,649 03
Wayne.....	43	740	6,566 25
Westchester.....	138	5,929	114,214 58
Wyoming.....	24	549	4,814 96
Yates.....	24	323	2,308 34
Total.....	10,129	119,828	\$3,755,649 99

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR, JULY 1, 1908, TO JUNE 30, 1909.		
Number mortgage statements filed.....	10,129	
Number mortgages recorded.....	119,828	
Gross tax collected.....	\$3,755,649 99	
Expenses of collection.....	57,437 76	
Percentage of tax for cost of collection.....	1.53 per cent	

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**T A B U L A T I O N**

**OF THE**

**VALUES OF REAL ESTATE EXEMPTIONS**

Under Chapter 438, Laws of 1904.

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The following is a tabulation of the values of real estate exemptions, returned State, in two classifications. To the left of the aggregate is indicated ownership. district property. The "Private Ownership" column on the left contains all or municipalities. To the right of the aggregate is the value of exemption property of the United States, State, counties, cities, towns and villages, not

ALBANY  
REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albany City. ....	\$400,000	\$32,441,200	\$694,150	\$7,018,300			\$9,008,415	\$49,562,065
Berne. ....						\$6,150	28,400	34,550
Bethlehem. ....						36,100	99,425	135,525
Coeymans. ....						68,500	132,250	200,750
Cohoes City. ....		1,512,000		291,525			576,331	2,379,856
Colonie. ....		2,000				24,600	5,075,700	5,102,300
Green Island. ....						52,000	103,700	155,700
Guilderland. ....		100				23,600	83,850	107,550
Knox. ....						4,900	24,750	29,650
New Scotland. ....						9,850	46,000	55,850
Rensselaerville. ....						4,700	30,350	35,050
Watervliet City. ....	1,749,374	601,300		191,900			489,050	3,031,624
Westerlo. ....						4,700	20,290	24,990
Total. ....	\$2,149,374	\$34,556,600	\$694,150	\$7,501,725		\$235,100	\$15,718,511	\$60,855,460

ALLEGANY  
REAL ESTATE

Alfred. ....		\$15,500				\$21,550	\$114,325	\$151,375
Allen. ....					\$300	3,000	9,900	13,200
Alma. ....						11,400	1,884	13,284
Almond. ....						4,000	18,010	22,010
Amity. ....			\$40,000			17,150	33,150	90,300
Andover. ....						52,000	101,580	153,580
Angelica. ....			45,000		2,500	4,150	140,210	191,860
Belfast. ....						6,750	44,700	51,450
Birdsall. ....						2,950	6,840	9,790
Bolivar. ....		50				18,050	129,190	147,290
Burns. ....					1,500	13,000	18,425	32,925
Caneadea. ....						3,850	46,750	50,600
Centerville. ....						2,300	4,770	7,070
Clarksville. ....						2,200	2,200	4,400
Cuba. ....						13,400	70,750	84,150
Friendship. ....						21,100	66,600	87,700
Genesee. ....						5,100	6,975	12,075
Granger. ....						3,500	13,235	16,735
Grove. ....						3,000	5,050	8,050
Hume. ....		15				17,800	37,280	55,095
Independence. ....						11,150	7,605	18,755
New Hudson. ....						7,750	14,175	21,925
Rushford. ....						16,900	22,675	39,575
Scio. ....						11,950	108,565	120,515
Ward. ....						3,200	800	4,000
Wellsville. ....						36,100	165,077	201,177
West Almond. ....					400	2,800	9,818	13,018
Willing. ....						2,715	12,835	15,550
Wirt. ....						9,000	32,960	41,960
Total. ....		\$15,565	\$85,000		\$4,700	\$327,815	\$1,246,334	\$1,679,414

under chapter 438 of the laws of 1904, in the various cities and towns of the In the column headed " Village and School Districts " is included all school exempt property other than that owned by the Federal government, the State classified as to use. The " Miscellaneous " column on the right contains all classified under the various headings to the right of the aggregate column.

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$1,593,500	\$1,117,600	\$5,206,300	\$103,400	\$1,904,000	\$4,332,600	\$522,100		\$86,415	\$34,606,150
6,150		18,000	1,200					9,200	
36,100		46,500	50,000					2,972	
68,500		49,500	79,000					3,750	
118,000	38,500	459,500	2,000	40,550		9,000		26,831	1,685,525
24,600		78,000	4,891,800	103,000				2,900	2,000
35,000		95,800						7,900	17,000
23,600		52,600	10,500				\$15,000	5,750	100
4,900		21,800	1,800					1,150	
9,850		36,700	4,500					4,800	
4,700		16,300	10,500		500			3,050	
123,500	25,800	444,520						18,750	2,419,074
4,700		16,300	150					3,840	
\$2,053,100	\$1,181,900	\$6,541,800	\$5,154,850	\$2,047,500	\$4,333,100	\$531,100	\$15,000	\$177,261	\$38,819,849

COUNTY.  
EXEMPTIONS.

\$25,550	\$91,400	\$11,900	\$6,800					\$4,225	\$11,500
3,000		4,200	4,700					1,000	300
11,400		700				\$200		984	
4,000		4,500	4,300		\$1,000			8,210	
14,950		21,300	4,600		5,000			2,850	42,200
24,500		67,500	27,270					6,810	27,500
3,550	12,000	25,800	80,000		12,000		\$5,000	5,410	48,100
6,150		35,500	1,450					7,750	600
2,950		5,000	800					1,040	
15,050		61,500	60,000					7,690	3,050
12,100		16,300	1,050					1,075	2,400
3,850	32,000	9,325						5,425	
2,300		3,350	995					425	
2,200		1,900	100					200	
11,400		63,200	1,500					6,050	2,000
13,700		26,800	27,150	\$000	700			11,350	7,400
5,100		3,200	700					3,075	
3,500		7,200	4,000					2,035	
3,000		2,400						2,650	
17,800		23,600	1,265		600			11,815	15
11,150		3,900	575					3,130	
7,750		9,200	800					4,175	
16,900		18,300	1,900					2,475	
10,750		11,500	95,000					2,065	1,200
3,200		800							
23,000	2,200	107,400	12,600	2,000	5,300			35,577	13,100
2,800		3,500	4,500					1,818	400
2,715		9,000	1,700					2,135	
8,500		2,400	29,400					1,160	500
\$272,815	\$137,600	\$561,175	\$372,555	\$2,600	\$24,600	\$200	\$5,000	\$142,604	\$160,260

BROOME  
REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Barker.....						\$7,800	\$15,454	\$23,254
Binghamton City....	\$150,000	\$1,150,000	\$1,000,000	\$3,853,200			1,768,356	7,921,556
Binghamton.....						1,500	7,800	9,300
Chenango.....						6,800	20,250	27,050
Colesville.....						14,600	40,125	54,725
Conklin.....							5,400	5,400
Dickinson.....			100,000			1,800	19,150	120,950
Fenton.....						2,200	14,950	17,150
Kirkwood.....		90,000				8,200	14,800	113,000
Lisle.....						9,100	16,885	25,985
Maine.....						5,900	26,495	32,395
Nanticoke.....						3,400	14,900	8,300
Sanford.....						6,600	24,814	31,414
Triangle.....					\$30	24,500	17,375	41,905
Union.....						226,750	210,134	436,884
Vestal.....						10,000	28,300	38,300
Windsor.....					6,000	36,300	27,950	70,250
Total.....	\$150,000	\$1,240,000	\$1,100,000	\$3,853,200	\$6,030	\$365,450	\$2,263,138	\$8,977,818

CATTARAUGUS  
REAL ESTATE

Allegany.....					\$2,000	\$11,250	\$267,320	\$286,570
Ashford.....						6,350	18,295	24,645
Carrollton.....					300	7,250	10,250	17,800
Cold Spring.....		\$33,000			200	1,500	4,825	39,525
Conewango.....						2,400	5,520	10,920
Dayton.....						7,950	24,030	31,980
East Otto.....					200	2,450	11,180	13,830
Ecko.....					200	750	22,500	23,450
Ellicottville.....					1,800	15,600	30,190	47,590
Farmersville.....					7,000	14,175	8,800	29,975
Franklinville.....					10,000	31,625	65,550	107,175
Freedom.....						3,600	19,050	22,650
Great Valley.....						23,850	23,518	47,368
Hinsdale.....						15,650	39,300	54,950
Humphrey.....						5,325	3,840	9,165
Ischua.....						5,175	14,010	19,185
Leon.....						4,000	6,660	10,660
Little Valley.....			\$100,000		4,000	55,100	49,275	208,375
Lynden.....						2,500	6,410	8,910
Machias.....			40,000		8,000	10,700	19,330	78,030
Mansfield.....					500	1,500	2,175	4,175
Nagoll.....						2,500	5,100	7,600
New Albion.....						22,700	22,900	45,600
Olean City.....	\$28,000	55,000		\$544,150			280,222	907,372
Olean.....						3,450	5,375	8,825
Otto.....					600	2,575	6,250	9,425
Perrysburg.....		21,000			1,000	5,000	10,657	38,257
Persla.....						12,100	15,250	27,350
Portville.....						32,500	38,025	70,525
Randolph.....						16,850	119,615	136,465
Red House.....		900				2,000	2,900	5,800
Salamanca.....						72,700	71,725	144,425
South Valley.....		22,060				5,100	3,520	30,680
Yerksire.....					2,000	15,500	34,725	52,225
Total.....	\$28,000	\$131,960	\$140,000	\$544,150	\$43,800	\$422,275	\$1,271,292	\$2,581,477

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$7,800		\$11,300	\$310					\$3,844	
420,000	\$113,000	1,174,075	40,400	\$66,700	\$90,000	\$150,000		268,681	\$5,598,700
1,500		2,000						5,800	
6,800		12,450	5,200					2,600	
14,600		18,100	6,850					15,175	
		1,500						3,900	
1,800		7,850	2,500					8,800	100,000
2,200		4,700						10,250	
8,200		10,400	1,600	90,000				2,800	
8,600		9,200	1,500					6,185	500
5,900		20,500	1,200					4,795	
3,400		4,300						600	
6,600		12,900	1,650					10,264	
18,500		13,675	530					3,200	6,000
107,900	3,200	151,500	24,900	1,500		175		28,859	118,850
10,000		24,200	1,000					3,100	
16,300		17,150	3,750					7,050	26,000
\$640,100	\$116,200	\$1,495,800	\$91,390	\$158,200	\$90,000	\$150,175		\$385,903	\$5,850,050

COUNTY.  
EXEMPTIONS.

\$11,250	\$250,000	\$5,500	\$7,200					\$4,620	\$8,000
6,350	400	14,000	2,425					1,470	
7,250		9,750	500						300
1,500		2,200	600					2,025	33,200
2,400		3,700	800					4,020	
7,950		15,700	7,000					1,330	
2,450		5,200						5,980	200
750	2,500	20,000							200
14,900		20,300	5,800					4,090	2,600
14,175		6,200	150					2,450	7,000
28,125	6,900	39,750	4,750				\$5,000	9,150	13,500
3,600		9,950	6,700					2,400	
23,850		19,450	2,700					1,368	
15,650		8,800	30,500						
5,325		3,750	90						
5,175		5,200	5,500					3,310	
4,000		2,800	1,600					2,260	
25,100		18,500	2,600				15,000	13,175	134,000
2,500		4,600	1,000					810	
10,700		9,350	2,500					7,480	48,000
1,500		1,075	500					600	500
2,500		2,250	1,300					1,550	
22,700		9,550	6,000					7,350	
251,500	20,000	183,500	15,000		\$10,000			51,722	375,650
3,450			2,000					3,375	
2,575	400	5,300	550						600
5,600		4,200	750					5,707	22,000
12,100		12,400	300		1,500			1,050	
27,500		33,600	1,200					3,225	5,000
12,850	40,000	15,125	3,050	\$52,000				9,440	4,000
2,000		1,000	50					1,850	900
22,700	9,000	43,500	4,100					15,125	50,000
5,100		3,500	20						22,060
15,500		10,000	3,400					20,725	2,000
\$580,475	\$329,200	\$550,300	\$120,635	\$52,000	\$11,500		\$20,000	\$187,657	\$729,710



CAYUGA  
REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Auburn City.....	\$100,000	\$1,400,000	\$140,000	\$1,137,500			\$1,761,279	\$4,538,779
Aurelius.....						\$8,650	18,350	25,000
Brutus.....						39,300	103,725	143,025
Cato.....							7,250	7,250
Conquest.....		2,500				4,525	11,925	18,950
Fleming.....						4,500	11,800	16,300
Genoa.....						3,950	14,075	18,025
Ira.....						34,700	35,460	70,160
Ledyard.....						15,500	308,750	324,250
Locke.....		55				7,800	47,750	55,605
Mentz.....		1,500				8,600	52,390	62,490
Montezuma.....						3,300	8,975	12,275
Moravia.....						29,800	107,526	137,326
Niles.....						5,100	6,150	11,250
Owasco.....					\$1,000	3,800	17,560	22,360
Scipio.....						6,000	32,750	38,750
Sempronius.....						4,500	6,150	10,650
Sennett.....			40,000			3,900	30,400	74,300
Springport.....						93,075	276,725	369,800
Sterling.....	1,500	500				10,300	30,050	42,350
Summerhill.....		110				3,000	36,590	39,700
Throop.....						4,500	9,320	13,820
Venice.....		170				6,000	15,700	21,870
Victory.....		1,050				4,000	12,400	17,450
Total.....	\$101,500	\$1,405,885	\$180,000	\$1,137,500	\$1,000	\$302,800	\$2,963,050	\$6,091,735

CHAUTAUQUA  
REAL ESTATE

Arkwright.....	\$650					\$3,700	\$11,285	\$15,635
Busti.....						19,500	28,095	47,595
Carroll.....						4,025	13,205	17,230
Charlotte.....		\$1,623			\$250	9,900	11,140	22,913
Chautauqua.....			\$372,000			46,200	123,250	341,450
Cherry Creek.....						8,750	186,720	195,470
Clymer.....					1,500	2,850	26,350	30,700
Dunkirk City.....	50,000			\$322,300			458,579	880,879
Dunkirk.....						1,050	7,575	8,625
Ellery.....		2,800	2,000			10,900	60,900	76,600
Ellicott.....						50,850	41,440	92,290
Ellington.....						5,900	24,850	30,750
French Creek.....						3,950	10,100	14,050
Gerry.....						2,125	14,025	16,150
Hanover.....						70,200	65,165	135,365
Harmony.....						17,250	58,650	75,900
Jamestown City.....	163,000	42,000		1,531,500			1,284,787	3,021,587
Kiantone.....						1,800	2,175	3,975
Mina.....						4,700	35,325	40,025
Poland.....						8,245	44,050	52,295
Pomfret.....		200,000				76,800	150,507	427,307
Portland.....						65,650	109,150	174,800
Ripley.....						18,950	39,050	58,000
Sheridan.....		5,600			200	10,900	27,500	44,200
Sherman.....						13,550	54,137	67,687
Stockton.....						10,050	66,725	76,775
Villanova.....						6,150	30,400	36,550
Westfield.....					1,500	151,600	191,868	344,968
Total.....	\$213,650	\$252,023	\$374,000	\$1,854,100	\$3,450	\$625,545	\$3,177,003	\$6,499,771

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$359,000	\$628,100	\$809,100	\$36,000	\$81,000	\$35,000	\$34,000		\$138,079	\$2,418,500
6,650		14,000						4,350	
34,300		82,000	2,800					18,925	5,000
								7,250	
4,525		10,000	325					1,600	2,500
4,500		8,500	3,300						
3,950		7,900						6,175	
34,700		11,000	14,700					9,760	
15,500	247,000	54,000	3,000		2,000			2,750	
7,800		9,900	37,150					700	55
3,100	16,000	17,600	13,500					5,290	7,000
3,300		6,300	600					2,075	
26,30		62,400	11,500		5,000		\$3,000	24,626	3,000
5,100		6,000	150						
3,800		15,000	400					2,160	1,000
6,000	5,000	11,600	13,000			600		2,550	
4,500		2,400	2,250					1,500	
3,900		23,500	5,400	40,000				1,500	
24,375	45,000	105,175	118,675		3,600			4,275	68,700
10,300		25,300	1,300					3,450	2,000
3,000		5,000	25,000					6,580	110
4,500		5,600	1,220					2,500	
6,000		8,900			2,400			4,400	170
4,000		7,200	1,500					3,700	1,050
\$579,600	\$941,100	\$1,309,375	\$201,770	\$121,000	\$48,000	\$34,600	\$3,000	\$254,205	\$2,509,085

COUNTY.  
EXEMPTIONS.

\$3,700		\$2,500	\$6,850					\$1,935	\$650
19,500		12,700	6,600					8,795	
4,025		3,985	3,300					5,920	
9,900		6,100	725					4,315	1,873
20,200		66,580	43,500	\$200,000				13,170	198,000
8,750		7,100	170,000					9,620	
2,850		15,200	1,500					9,650	1,500
43,000	\$110,500	207,950		80,000	\$24,000	\$5,800	\$8,000	22,329	324,300
1,050			2,575	5,000					
10,900		6,400	51,500		500			2,500	4,800
45,050		17,340	7,500					16,600	2,800
5,900		7,950	15,100					1,800	
3,950		3,000	5,500					1,600	
2,125		1,600	425	12,000					
29,700		38,700	17,200					9,265	40,500
17,250		16,900	32,400					9,350	
514,300	40,000	769,750	35,000	72,000	165,000	115,000		104,037	1,206,500
1,800		1,875	300						
4,700		9,750	16,100					9,475	
8,245		6,700	36,000					1,350	
234,300		68,620	57,150		3,500	10,000		11,237	42,500
25,650		26,600	62,500		10,000			10,050	40,000
18,950		30,200	1,700					7,150	
10,900		3,600	20,000					3,940	5,800
10,550		18,800	16,500		8,000			10,837	3,000
10,050		13,400	43,000		3,600			6,125	
6,150		5,200	16,750					8,450	
54,600		104,700	8,800		75,000			3,368	98,500
\$1,136,045	\$150,500	\$1,473,200	\$679,075	\$369,000	\$289,600	\$130,800	\$8,000	\$292,828	\$1,970,723

## ANNUAL REPORT OF THE

## CHEMUNG

## REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Ashland.....						\$15,750	\$14,332	\$30,082
Baldwin.....						2,250	4,850	7,100
Big Flats.....						6,450	18,975	25,425
Catlin.....						4,850	5,300	10,150
Chemung.....						8,700	8,650	17,350
Elmira City.....	\$180,000	\$1,575,000	\$147,500	\$1,059,500			1,933,446	4,805,446
Elmira.....						7,000	6,325	13,325
Erin.....						1,850	7,175	9,025
Horseheads.....			44,000			101,150	134,550	279,700
Southport.....						10,700	27,800	38,500
Van Etten.....						7,580	83,435	91,015
Veteran.....						7,800	18,585	26,585
Total.....	\$180,000	\$1,575,000	\$191,500	\$1,059,500		\$174,080	\$2,263,423	\$5,443,503

## CHENANGO

## REAL ESTATE

Afton.....						\$38,750	\$84,250	\$123,000
Bainbridge.....							28,550	28,550
Columbus.....						3,900	11,300	15,200
Coventry.....						3,950	13,150	17,100
German.....						2,400	1,840	4,240
Greene.....						3,700	155,510	159,210
Guilford.....						10,350	33,177	43,527
Lincklaen.....						1,900	4,250	6,150
McDonough.....						1,750	11,350	13,100
New Berlin.....						20,700	260,375	281,075
North Norwich.....						5,500	22,635	28,135
Norwich.....			\$48,000			79,200	166,800	294,000
Otselic.....						5,270	12,045	17,315
Oxford.....		\$330,000				54,750	78,300	463,050
Pharsalia.....						3,950	13,600	17,550
Pitcher.....							2,020	2,020
Plymouth.....						3,270	15,500	18,770
Preston.....			28,500				4,825	33,325
Sherburne.....						25,050	54,905	79,955
Smithville.....						6,000	27,725	33,725
Smyrna.....					\$3,000	5,100	28,690	36,790
Total.....		\$330,000	\$76,500		\$3,000	\$275,490	\$1,030,797	\$1,715,787

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$5,550		\$7,500	\$550					\$6,282	\$10,200
2,250		3,050	450					1,350	
6,450		6,725	11,000					1,250	
4,850		2,650	1,900					750	
8,700		4,300	1,700					2,650	
618,000	\$173,000	1,193,075	14,000	\$332,500	\$15,000	\$35,000		184,871	2,330,000
7,000								6,325	
1,850		2,850	450					3,875	
47,350		55,900	41,600	44,000			\$10,000	27,050	53,800
10,700		14,200	1,700			1,500		10,400	
7,580		19,800	54,600					9,035	
7,800		9,800	1,200					7,585	
\$728,080	\$173,000	\$1,319,850	\$129,150	\$376,500	\$15,000	\$36,500	\$10,000	\$261,423	\$2,394,000

COUNTY.  
EXEMPTIONS.

\$18,750	\$14,300	\$53,800				\$10,000	\$6,150	\$20,000
	19,500						9,050	
3,900	5,370	1,530					4,400	
3,950	5,800	1,650					5,700	
2,400	400	200					1,240	
3,700	68,800	6,250			\$30,000	30,000	20,400	
10,350	16,555	700					15,922	
1,900	1,800	1,300					1,150	
1,750	4,500	4,300					2,550	
	31,500	221,350					7,525	20,700
5,500	5,300	15,800					1,535	
57,200	76,300	13,100	\$3,000	10,000	\$5,000	5,000	55,400	69,000
5,070	3,225	2,975					5,845	200
25,050	53,800	6,100	330,000	3,000			15,400	29,700
3,950	5,500	8,100						
							2,020	
3,270	8,500	7,000						
	2,375	2,350	28,500				100	
8,800	41,800	1,655					11,450	16,250
6,000	6,800	15,000					5,925	
5,100	12,400	8,600					7,690	3,000
\$166,640	\$384,525	\$371,760	\$361,500	\$43,000	\$5,000	\$45,000	\$179,512	\$158,850

CLINTON  
REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Altona.....					\$1,560	\$7,080	\$21,250	\$29,890
Ausable.....		\$50				1,800	29,200	31,050
Beekmantown.....	\$6,250		\$24,550			8,750	13,345	122,888
Black Brook.....						1,600	4,305	5,905
Champlain.....	7,500					50,200	73,940	131,640
Chazy.....						8,040	14,020	22,060
Clinton.....					500	2,900	4,430	7,830
Dannemora.....		2,077,250			3,000	15,375	15,205	2,110,830
Ellenburg.....					700	3,000	7,400	11,100
Moorea.....					1,200	23,400	24,920	49,520
Peru.....	900					5,300	9,800	16,000
Plattsburg City.....	135,000	125,000	90,000	\$332,300			279,450	961,750
Plattsburg.....	18,000	53,363				5,600	392,861	459,824
Saranac.....						4,500	33,625	38,125
Schuyler Falls.....		30,000				7,600	12,000	49,600
Total.....	\$167,650	\$2,285,663	\$184,550	\$332,300	\$6,960	\$145,145	\$925,751	\$4,048,019

COLUMBIA  
REAL ESTATE

Ancram.....						\$6,100	\$11,700	\$17,800
Austerlitz.....						3,660	12,090	15,750
Canaan.....					\$500	10,400	28,950	39,850
Chatham.....						15,000	83,900	98,900
Claverack.....						23,500	108,300	131,800
Clermont.....					1,000	7,080	8,800	16,880
Copake.....						5,900	77,400	83,300
Gallatin.....						1,900	4,600	6,500
Germantown.....						2,800	9,860	12,660
Ghent.....			\$30,000		1,200	32,400	66,750	130,350
Greenport.....						3,500	6,000	9,500
Hilldale.....						9,000	21,775	30,775
Hudson City.....		\$399,000	237,000	\$540,500			514,000	1,690,500
Kinderhook.....						100,300	173,750	274,050
Livingston.....					1,000	7,200	37,775	45,975
New Lebanon.....						4,650	17,700	22,350
Stockport.....						5,800	41,845	47,645
Stuyvesant.....						9,600	28,300	37,900
Taghkanic.....						2,100	6,225	8,325
Total.....		\$399,000	\$267,000	\$540,500	\$3,700	\$250,590	\$1,259,720	\$2,720,810

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$7,080		\$18,450	\$540					\$2,280	\$1,560
1,800	\$2,000	19,200	650		\$300			7,050	50
8,750		6,870		\$100,800				6,475	
1,600		2,900						1,405	
10,200	625	59,700	945		8,725	\$2,750		4,195	47,500
8,040		10,920	1,020		60	400		1,320	
2,900		3,750	100					580	500
15,375		13,815	115	335,000				1,275	1,095,250
3,000		5,500	1,900						700
23,400		18,500	2,000					4,420	1,200
3,700		7,850	1,700					250	2,500
201,600	96,000	79,450		54,000		45,000	\$5,000		480,700
5,600	375,000	5,550	526					1,785	71,363
4,500	500	29,100	730			200		3,095	
7,600		11,300	700						80,000
\$305,145	\$474,125	\$289,855	\$10,926	\$539,800	\$9,085	\$48,350	\$5,000	\$34,410	\$2,331,323

COUNTY.  
EXEMPTIONS.

\$6,100		\$10,000	\$500					\$1,200	
3,600		9,000	625					2,165	
10,400	\$10,000	11,500	2,000	\$2,000				2,450	\$500
15,000		78,700						5,200	
21,500		72,100	15,000	10,000	\$1,400			9,800	2,000
7,080		5,800	2,500					500	1,000
5,900		33,700	32,500	10,000				1,200	
1,900		3,600	600					400	
2,800		5,900	1,000					2,960	
32,400		36,100	3,650	30,000	5,000		\$15,000	7,000	1,200
3,500		5,000	1,000						
9,000		12,900	4,200					4,675	
74,000	367,000	304,500	47,000	140,800	15,000	\$17,000		8,700	716,500
31,300		138,500	30,000					5,250	69,000
7,200		34,500						3,275	1,000
4,650		17,150						550	
5,800	500	37,625	1,210					2,510	
9,900		15,200	600	12,000				500	
2,100		5,500						725	
\$253,890	\$377,500	\$827,275	\$143,385	\$204,800	\$21,400	\$17,000	\$15,000	\$59,300	\$791,200

CORTLAND  
REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Cincinnati.....						\$5,700	\$15,775	\$21,475
Cortland City.....		\$276,000	\$37,000	\$125,700			529,113	967,813
Cortlandville.....			25,000			19,538	48,537	93,075
Coyler.....						3,100	11,192	14,292
Freetown.....					\$400	2,350	7,125	9,875
Harford.....						2,450	6,560	9,010
Homer.....					15,000	78,750	94,705	188,455
Lapeer.....						1,175	4,100	5,275
Marathon.....					5,000	33,400	97,350	135,750
Preble.....						2,300	11,250	13,550
Scott.....					400	1,700	12,150	14,250
Solon.....						3,400	5,400	8,800
Taylor.....						1,750	7,550	9,300
Truxton.....						6,900	15,325	22,225
Virgil.....						4,375	11,490	15,865
Willett.....						2,100	2,400	4,500
Total.....		\$276,000	\$62,000	\$125,700	\$20,800	\$168,988	\$980,022	\$1,533,510

DELAWARE  
REAL ESTATE

Andes.....						\$8,350	\$20,190	\$28,540
Bovina.....						6,625	16,500	23,125
Colchester.....						14,700	12,325	27,025
Duvenport.....						6,250	15,925	22,175
Della.....			\$65,000			82,500	61,700	209,200
Deposit.....						4,100	49,750	53,850
Franklin.....						32,400	42,700	75,100
Hamden*.....								
Hancock.....						19,300	19,750	39,050
Harpersfield.....						6,000	16,250	22,250
Kortright.....						3,550	13,300	16,850
Masonville.....						6,285	15,500	21,785
Meredith.....						4,800	13,150	17,950
Middletown.....						33,125	57,499	90,624
Roxbury.....						4,475	82,750	87,225
Sidney.....						14,100	30,500	44,600
Stamford.....						22,100	24,600	46,700
Tompkins.....						7,675	15,225	22,900
Walton.....						103,500	111,485	214,985
Total.....			\$65,000			\$379,835	\$619,090	\$1,063,934

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$5,200		\$13,300						\$2,475	\$500
375,000		258,450	\$137,000	\$13,000	\$6,000		\$54,600	60,063	63,700
19,538		30,800	3,000	25,000				14,737	
3,100		5,650	625					4,917	
2,350		4,275	650					2,200	400
2,450		4,000	300					2,260	
46,300		61,800	5,900	2,000	10,000			15,505	47,450
1,175		3,200	125					775	
9,600		32,500	51,000		9,000			4,850	28,800
2,300		8,000	1,000					2,250	
1,700		2,200	8,000					1,950	400
3,400		4,600	800						
1,750		4,200	775					2,575	
6,900		8,250	1,000					6,075	
4,375		7,000	925					3,565	
2,100		1,600	800						
\$487,238		\$449,325	\$211,900	\$40,000	\$25,000		\$54,600	\$124,197	\$141,250

COUNTY.  
EXEMPTIONS.

\$8,350	\$16,700	\$2,800						\$890	
6,625	12,000	4,000						500	
14,700	7,400							4,925	
6,250	13,700							2,225	
30,000	53,500			\$15,000				8,200	\$102,500
3,300	26,200	10,200		3,500			\$6,000	3,850	800
13,400	30,600	6,000						6,100	19,000
18,550	18,000	725						1,025	750
6,000	10,000	5,700						550	
3,350	10,600	700		2,000					200
6,285	12,300	600						2,600	
4,800	10,350	800						2,000	
31,125	41,630	3,050			\$5,000		1,000	6,819	2,000
3,825	81,200	600						950	650
14,100	25,000	3,500				\$2,000			
16,600	18,900	3,300						2,400	5,500
7,675	9,500							5,725	
50,500	82,650	3,950				1,500		23,385	53,000
\$245,435	\$480,230	\$45,925		\$20,500	\$5,000	\$3,500	\$7,900	\$71,944	\$184,400



DUTCHESS  
REAL ESTATE

CITY AND TOWNS.	Federal.	State	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Amenia.....						\$3,900	\$20,950	\$24,850
Beekman.....							11,040	11,040
Clinton.....						4,700	14,564	19,264
Dover.....						16,950	22,176	39,126
East Fishkill.....					\$500	7,200	24,150	31,850
Fishkill.....		\$900,000			1,700	171,600	425,800	1,499,100
Hyde Park.....					6,000	26,000	407,313	439,913
La Grange.....						6,700	9,000	15,700
Milan.....						3,200	5,425	8,625
North East.....						6,850	25,790	32,630
Pawling.....						8,600	50,524	59,124
Pine Plains.....						8,000	42,700	50,700
Pleasant Valley.....						7,700	35,075	42,775
Poughkeepsie City...	\$120,000	5,000	\$200,000	\$548,000			1,264,450	2,137,450
Poughkeepsie.....		3,217,306		50,000		24,600	3,030,187	6,322,093
Red Hook.....						23,100	271,500	294,600
Rhinebeck.....					15,000	17,700	180,050	212,750
Stanford.....							18,700	18,700
Union Vale.....						4,600	87,300	91,900
Wappingers.....						31,150	84,100	115,250
Washington.....			75,000			107,800	74,000	256,800
Total.....	\$120,000	\$4,122,306	\$275,000	\$598,000	\$23,200	\$480,950	\$6,104,784	\$11,724,240

ERIE  
REAL ESTATE

Alden.....						\$10,650	\$28,700	\$39,350
Amherst.....						21,400	121,400	142,800
Aurora.....						75,500	180,950	256,450
Boston.....					\$250	3,600	10,200	14,050
Brant.....						9,100	23,700	32,800
Buffalo City.....	\$6,634,775	\$4,530,195	\$1,174,515	\$18,112,715			19,949,840	50,402,040
Cheektowaga.....					1,000	44,700	444,150	488,850
Clarence.....						33,150	58,850	92,000
Colden.....		300				8,350	11,825	20,475
Collins.....		1,100,000				15,900	210,400	1,326,300
Concord.....						102,500	109,975	212,470
East Hamburg.....						11,650	17,025	28,670
Eden.....						7,600	39,700	47,300
Elma.....						8,000	23,650	31,650
Evans.....						28,250	34,475	62,720
Grand Island.....					2,000	2,200	11,825	16,025
Hamburg.....						46,000	135,950	181,950
Holland.....						6,650	8,450	15,100
Lackawanna City.....				29,500			54,625	84,125
Lancaster.....					25,000	78,800	199,000	302,800
Marilla.....						4,350	12,495	16,845
Newstead.....					600	90,300	91,105	182,005
North Collins.....						11,800	52,510	64,310
Sardinia.....						4,675	6,445	11,120
Tonawanda City.....		90,000		387,400			158,750	636,150
Tonawanda.....						43,300	127,088	170,388
Wales.....						4,500	13,900	18,400
West Seneca.....						7,100	40,010	47,110
Total.....	\$6,634,775	\$5,720,495	\$1,174,515	\$18,529,615	\$28,850	\$680,025	\$22,176,993	\$54,945,288

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$3,900		\$14,400	\$4,300					\$2,250	
		9,700	400					940	
4,700		7,850	2,200					4,514	
16,950		16,900	2,300					2,976	
7,200		20,000	3,200					950	\$500
91,300	\$8,400	241,550	133,100	\$930,000	\$800	\$3,800		8,150	82,000
21,500	300,000	104,700	500					2,113	11,100
6,700		8,500	500						
3,200		4,300	725					400	
6,850		22,300	1,530					1,950	
8,600		27,600	1,050	7,000	10,000			4,874	
7,200		37,200	2,800					2,700	800
7,700		31,300	1,000		475			2,300	
220,000	30,000	695,100	3,500	345,750	70,000	100,000		36,100	629,000
24,600	2,821,812	42,000	85,800	3,297,306				575	50,000
22,100	75,000	172,500		18,500				5,500	1,000
17,700	25,000	130,600			20,000			4,450	15,000
		16,500						2,200	
4,600		8,300	2,500	76,500					
19,150		64,600		4,950	12,000			2,550	12,000
107,800		42,000	4,000	75,000	25,000	3,000			
\$601,750	\$3,269,212	\$1,717,900	\$249,405	\$4,755,006	\$138,275	\$106,800		\$85,492	\$800,400

COUNTY.

EXEMPTIONS.

\$10,350	\$1,000	\$25,350	\$1,850					\$500	\$300
21,400		51,400	35,000	\$35,000					
57,000	12,500	123,050	16,500	7,000		\$5,000		16,900	18,500
3,000		8,825	1,375						850
9,100		19,800	1,300					2,600	
5,764,940	2,721,790	10,693,765	1,714,755	10,705,720	\$614,310	208,725	\$51,775	386,400	17,449,840
44,700		25,300	283,850	135,000					1,000
33,150		53,200	2,300			750		2,600	
8,050		6,800	500					4,525	600
8,900	150,000	24,500	30,700	900,000				5,200	207,000
80,000	14,000	46,800	20,000		20,500			8,675	22,500
10,650		12,350	1,450					3,225	1,000
7,600	12,000	26,150	1,550						
8,000		17,400	2,500	250				3,500	
28,250		17,100	3,100	10,650				3,025	
2,200		10,200	700					925	2,000
37,600	1,000	37,750	35,400				60,000	1,800	8,400
6,650		6,500	1,400					550	
27,000		32,975	10,300	10,000				1,350	2,500
70,700		186,700	11,500					800	33,100
4,350		7,400	550					4,545	
38,900		49,400	9,500					10,605	73,600
11,000	1,800	28,900	15,200					6,910	800
4,675		5,900	245					300	
130,500		91,000	47,000		1,800			18,950	346,800
13,300		41,400	81,300					4,388	30,000
4,500		8,500	5,400						
5,500		33,250	500	5,300				960	1,600
\$6,452,085	\$2,914,090	\$11,691,365	\$2,335,725	\$11,808,920	\$636,610	\$304,475	\$111,775	\$489,833	\$18,200,390

ESSEX  
REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Chesterfield.....						\$4,925	\$19,685	\$24,610
Crown Point.....	\$4,000					8,500	15,675	28,175
Elisabethtown.....			\$7,000			4,800	18,085	29,885
Essex.....			1,500			12,775	28,215	42,490
Jay.....						10,800	22,250	33,050
Keene.....					\$800	2,225	5,165	7,990
Lewis.....					2,500	4,800	12,095	19,395
Minerva.....						2,600	7,775	10,375
Moriab.....						42,000	79,250	121,250
Newcomb.....						8,000	3,700	11,700
North Elba.....		\$75,000				13,900	34,710	123,510
North Hudson.....						4,200	5,398	9,598
Saint Armand.....						2,400	205,000	207,400
Schroon.....							2,825	2,825
Ticonderoga.....					300	56,600	90,895	147,795
Westport.....						11,600	42,175	53,775
Willsboro.....					550	8,150	43,075	51,775
Wilmington.....						1,850	5,019	6,869
Total.....	\$4,000	\$75,000	\$8,500		\$3,950	\$200,025	\$640,992	\$932,467

FRANKLIN  
REAL ESTATE

Altamont.....					\$4,000	\$13,100	\$24,275	\$41,375
Bangor.....						5,500	14,390	19,890
Belmont.....						5,900	10,550	16,450
Bombay.....					500	2,700	24,930	28,130
Brandon.....					300	1,225	1,295	2,820
Brighton.....						2,600	28,075	30,675
Burke.....					200	4,000	10,750	14,950
Chateaugay.....						9,200	12,610	21,810
Constable.....					500	3,575	9,505	13,670
Dickinson.....							1,000	1,000
Duane.....						1,550	2,700	4,250
Fort Covington.....						27,200	41,315	68,515
Franklin.....						6,200	3,280	9,480
Harriettstown.....		\$39,928			8,000	26,100	24,006	98,034
Malone.....		68,000	\$58,000			39,600	148,990	314,590
Molra.....					300	4,500	19,933	24,733
Santa Clara.....					600	1,400	1,975	3,975
Waverly.....						4,950	15,140	20,090
Westville.....						2,980	3,610	6,620
Total.....		\$107,928	\$58,000		\$14,400	\$162,280	\$399,139	\$741,747

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$2,675		\$13,700	\$2,050					\$3,935	\$2,250
8,500		15,100	575	\$4,000					
3,300		12,200	900					4,995	8,500
12,775		23,900		1,500				4,315	
10,800		20,250	650		\$800			750	
2,225		3,500			700			965	600
4,800		10,900						1,295	2,500
2,600		7,900	175						
19,500	\$7,000	41,800	21,000		700			8,750	22,500
8,000		3,550	150						
7,800		20,600	1,200	83,000	1,000			3,910	6,000
4,300		3,000	2,200					198	
2,400		4,500	500	200,000					
								2,825	
52,600		60,500	1,600	6,000	3,000	\$2,000		17,795	4,300
11,600		18,000	3,750	3,000	3,500	5,000	\$5,000	3,925	
8,150		15,350	25,000					2,725	550
1,850		2,100	600					2,319	
\$163,775	\$7,000	\$276,450	\$60,350	\$297,500	\$9,500	\$7,000	\$5,000	\$58,692	\$47,200

COUNTY.  
EXEMPTIONS.

\$6,100	\$3,000	\$16,550	\$2,500				\$1,625	\$600	\$11,000
5,500		8,700	700					4,990	
5,900		5,200	700					4,650	
2,700		24,000	400					530	500
1,225		800						495	300
2,600		2,900	175	\$25,000					
4,000		8,350	150					1,950	200
8,200		10,800	300				\$800	710	1,000
3,575		7,850	700					1,045	500
								1,690	
1,550		2,500	200						
27,200		35,000	2,200					4,115	
6,200		2,870	120					290	
22,100	39,928	19,400			\$1,400			3,206	12,000
26,600	66,000	72,300	3,840	11,000	3,000		20,000	20,850	81,000
4,500		13,000	1,050					5,883	300
1,400		1,800						175	600
4,950		10,350	800					3,990	
2,980		2,900	120					620	
\$147,280	\$108,928	\$245,270	\$14,255	\$36,000	\$4,400		\$22,425	\$55,789	\$107,400

FULTON  
REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bleecker.....						\$900	\$1,250	\$2,150
Broadalbin.....					\$100	3,925	23,300	27,325
Caroga.....						775	1,640	2,415
Ephratah.....						5,000	16,680	21,680
Gloversville, city.....	\$50,000	\$40,000		\$262,600			637,825	900,425
Johnstown, city.....		25,000	\$35,000	120,300			333,715	514,015
Johnstown.....						9,200	15,825	25,025
Mayfield.....						2,000	10,870	12,870
Northampton.....						8,350	28,275	36,625
Oppenheim.....						7,100	16,515	23,615
Perth.....						3,100	7,900	11,000
Stratford.....						3,200	4,280	7,580
Total.....	\$50,000	\$65,000	\$35,000	\$382,900	\$100	\$43,550	\$1,097,175	\$1,673,75

GENESEE  
REAL ESTATE

Alabama.....						\$8,525	\$84,150	\$92,675
Alexander.....						6,500	30,850	43,350
Batavia.....	\$15,000	\$500,000	\$160,000			496,000	1,391,075	2,562,075
Bergen.....						17,200	84,400	101,600
Bethany.....					\$3,500	6,000	96,800	105,800
Byron.....						8,650	88,350	97,000
Darien.....						11,000	84,650	95,650
Elba.....						13,900	71,275	85,175
Le Roy.....					1,000	90,000	308,000	399,000
Oakfield.....						13,400	84,000	97,400
Pavilion.....						8,800	53,000	61,800
Pembroke.....						11,700	110,595	122,295
Stafford.....					2,000	7,200	35,150	44,350
Total.....	\$15,000	\$500,000	\$160,000		\$6,500	\$698,975	\$2,527,855	\$3,906,330

GREENE  
REAL ESTATE

Ashland.....						\$3,000	\$11,000	\$14,000
Athens.....						29,350	50,605	79,955
Calro.....			\$15,000			5,800	33,650	54,450
Catskill.....		\$30,000	131,000			191,250	231,300	583,550
Coxsackie.....						29,100	114,425	143,525
Durham.....						3,100	22,650	25,750
Greenville.....						9,550	24,200	33,750
Halcott.....						3,500	2,000	5,500
Hunter.....						24,900	37,400	62,300
Jewett.....						6,700	13,216	19,916
Lexington.....						3,050	9,660	12,710
New Baltimore.....						7,300	25,750	33,050
Prattsville.....						1,850	5,650	7,500
Windham.....						4,750	19,100	23,850
Total.....		\$30,000	\$146,000			\$323,200	\$600,606	\$1,099,806

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$900		\$975	\$45					\$230	
3,925		12,300	1,250					9,750	\$100
775		700	200					740	
5,000		7,900	2,500					6,280	
217,500	\$4,000	291,275	51,500	\$40,000	\$55,000	\$4,000	\$103,825	88,225	135,100
103,800		179,050	54,000	34,000	25,000		50,600	16,065	51,500
9,200		1,900	2,150					11,775	
2,000		6,000	2,000					2,870	
8,350		22,850	3,575					1,860	
6,100		8,600	500					6,415	1,000
3,100		2,500	1,000					4,400	
3,200		950	1,000					2,430	
\$363,850	\$4,000	\$535,000	\$119,720	\$74,000	\$80,000	\$4,000	\$154,425	\$151,030	\$187,700

COUNTY.

EXEMPTIONS.

\$8,525		\$11,400	\$8,250					\$4,500	\$60,000
8,500		3,050	32,000					1,800	
211,000	\$550,000	472,075	682,000	\$25,000	\$63,000	\$8,000	\$55,000	36,000	460,000
10,500		26,750	52,200					4,450	6,700
6,000		8,300	32,860	54,500				700	3,500
8,650		13,400	70,800					4,150	
11,000		12,500	70,700					1,450	
11,700		12,000	56,800					2,475	2,200
30,000	35,000	92,600	179,000					11,400	61,000
13,400	15,000	44,000	25,000						
8,900		27,500	25,500						
10,600		34,900	69,800					5,995	1,100
7,200		7,000	27,800					350	2,000
\$343,975	\$600,000	\$755,375	\$1,333,710	\$79,500	\$63,000	\$8,000	\$55,000	\$73,270	\$596,500

COUNTY.

EXEMPTIONS.

\$3,000		\$8,700	\$2,000					\$300	
23,150		28,875	1,600		\$15,000			5,130	\$6,200
5,800		23,000	1,800	\$15,000			\$2,300	6,550	
92,350	\$25,000	143,450	16,500	4,000	18,000	\$10,000		11,350	259,900
23,600		84,400	15,500					14,525	5,500
3,100		16,600	1,050					5,000	
9,550		19,900	2,400			1,600		300	
3,500		2,000							
22,300		27,900	4,900					4,000	2,600
6,700		10,500	650					2,668	
3,050		6,250	1,300					2,110	
7,300		21,200	1,900					2,750	
1,850		2,500	400				1,000	750	
4,750		15,400	725			300		2,675	
\$210,000	\$28,000	\$411,675	\$50,625	\$19,000	\$33,000	\$11,300	\$3,300	\$58,108	\$274,200

HAMILTON  
REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arietta.....						\$2,700	\$200	\$2,900
Benson.....						1,200	1,000	2,200
Hope.....						1,450	175	1,625
Indian Lake.....					\$1,800	3,800	5,500	11,100
Inlet*.....								
Lake Pleasant.....			\$18,000		50	10,700	4,450	33,200
Long Lake.....						18,000	30,100	48,100
Morehouse.....						1,100	955	2,055
Wells.....						7,500	5,875	13,375
Total.....			\$18,000		\$1,850	\$46,450	\$48,255	\$114,555

HERKIMER  
REAL ESTATE

Columbia.....						\$5,200	\$10,315	\$15,515
Danube.....		\$200,000				2,550	2,850	205,400
Fairfield.....							2,350	2,350
Frankfort.....						127,900	113,540	241,440
German Flats.....		50,000				170,000	210,850	430,850
Herkimer.....			\$107,000			394,200	373,711	874,911
Litchfield.....						5,200	19,800	25,000
Little Falls, city.....				\$276,000			287,750	563,750
Little Falls.....		100,000				3,400	18,000	121,400
Manheim.....						20,900	55,155	76,055
Newport.....					\$1,500	10,500	35,950	47,950
Norway.....							2,470	2,470
Ohio.....						2,150	2,400	4,550
Russia.....						8,600	23,825	32,425
Salisbury.....						4,025	16,175	20,200
Schuyler.....						1,800	5,770	7,570
Stark.....						4,275	7,950	12,225
Warren.....						4,075	12,650	16,725
Webb.....		3,000			2,500	8,150	6,800	20,250
Wilmurt.....						2,500	50	2,550
Winfield.....						19,400	74,850	94,250
Total.....		\$353,000	\$107,000	\$276,000	\$4,000	\$794,885	\$1,283,011	\$2,817,895

\*No valuations.

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$2,700			\$200						
1,200		\$1,000							
1,450								\$175	
3,800		5,500							\$1,900
10,700		4,300						150	13,050
18,000		28,000						2,100	
1,100		500	30					425	
7,500		5,300	100					475	
\$46,450		\$44,600	\$330					\$3,325	\$19,950

COUNTY.  
EXEMPTIONS.

\$5,200		\$8,000	\$150					\$1,865	
2,550		1,800	700					350	\$200,000
								2,350	
72,900		63,300	7,950	\$30,000				12,290	55,000
96,000		82,600	31,000	30,000	\$15,000	\$20,000		22,250	124,000
120,200	\$55,000	204,700	37,500	13,000	20,000		\$10,000	38,511	346,000
5,200		16,400	1,900			1,500			
200,000		252,500	12,000	10,000		2,700		10,550	76,000
3,400		3,000	15,000						100,000
20,900		38,875	9,800					6,480	
10,000		30,600	2,000			2,500		850	2,000
								2,470	
2,150		1,700	700						
8,600		17,500						6,325	
1,025		9,700	2,950					2,525	
1,800		1,250	275					1,245	
1,275		7,000	500					450	
4,075		8,800			3,000			850	
8,300		6,200						400	5,650
2,560			50						
12,400		55,300	2,000		16,000			1,550	
\$591,235	\$25,000	\$812,225	\$124,775	\$113,000	\$51,000	\$26,700	\$10,000	\$122,311	\$908,650



JEFFERSON  
REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Adams.....						\$57,500	\$254,165	\$311,665
Alexandria.....					\$8,100	44,600	73,375	126,075
Antwerp.....					15,000	44,050	52,500	111,550
Brownville.....						31,000	67,270	98,270
Cape Vincent.....	\$7,500	\$4,000				53,200	101,075	165,775
Champion.....					2,400	43,400	27,405	73,205
Clayton.....					10,500	38,280	6,775	55,555
Ellisburg.....						31,700	57,980	89,680
Henderson.....	22,000						22,597	44,597
Hounsfield.....	2,020,000					13,650	62,460	2,096,110
Le Roy.....						19,300	65,425	84,725
Lorraine.....					1,500	9,600	5,700	16,800
Lyme.....						21,305	49,740	71,045
Orleans.....	10,000					15,400	54,200	79,600
Pamelia.....						5,800	4,050	9,850
Philadelphia.....					15,000	8,000	17,150	40,150
Rodman.....						5,100	8,850	13,950
Rutland.....						24,800	31,750	56,550
Theresa.....						11,600	32,350	43,950
Watertown, city....	50,000	75,000	\$225,000	\$1,330,500			1,308,475	2,688,975
Watertown.....						6,100	118,300	124,400
Wilna.....						73,200	114,200	187,400
Worth.....						1,600	7,540	9,140
Total.....	\$2,109,500	\$79,000	\$225,000	\$1,330,500	\$52,500	\$559,185	\$2,543,332	\$6,800,017

LEWIS

REAL ESTATE

Croghan.....						\$5,270	\$7,800	\$13,070
Denmark.....					\$150	5,700	13,300	19,150
Diana.....						9,845	11,525	21,370
Greig.....						2,600	3,700	6,300
Harrisburg.....							2,710	2,710
Highmarket.....					500	2,475	5,755	8,730
Lewis.....						4,400	3,865	8,265
Leyden.....						12,900	38,205	51,105
Lowville.....		\$62,000			20,000	73,550	121,450	277,000
Lyonsdale.....						4,700	10,400	15,100
Martinsburg.....					1,200	6,000	67,210	74,410
Montague.....						2,000	1,400	3,400
New Bremen.....						2,075	20,400	22,475
Osceola.....					200	1,650	2,480	4,530
Pinckney.....						3,425	5,425	8,850
Turin.....						6,350	13,825	20,175
Watson.....							2,780	2,780
West Turin.....						9,700	29,020	38,720
Total.....		\$62,000			\$22,050	\$152,640	\$361,250	\$597,940

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$25,500		\$55,350	\$165,100					\$33,715	\$32,000
44,600		52,000	12,500		\$4,000			4,875	8,100
24,450		41,600	7,400		3,500				34,600
21,000		25,300	24,525					17,445	5,000
18,500		52,000	38,500		7,600		\$4,000	6,475	38,700
43,400		9,800	1,350					16,255	2,400
29,780		800						5,975	19,000
31,700		44,100	5,250					8,630	
		14,000						8,597	22,000
13,650		31,000	3,500	\$20,000	1,000			26,960	2,000,000
19,300		37,900	16,555					10,970	
9,600		5,700							1,500
21,305		22,500	14,200					13,040	
15,400		31,000		10,000		\$8,000		15,200	
5,800		2,500	350					1,200	
7,200		16,900	250						15,900
5,100		6,200	800					1,850	
24,800		25,100	3,600					3,050	
11,600		26,600						5,750	
463,000	\$45,000	661,325	17,000	244,000	100,000	35,000	172,400	62,750	1,188,500
6,100		3,000	112,000					3,300	
67,200		97,200	8,100					8,900	6,000
1,600		1,900	3,450					2,190	
\$915,585	\$45,000	\$1,263,775	\$434,430	\$274,000	\$116,100	\$43,000	\$176,400	\$257,127	\$3,373,600

COUNTY.

EXEMPTIONS.

\$5,270		\$7,500	\$300						
5,700		11,700	1,600						\$150
9,845		9,800	800					\$925	
2,600		2,900	800						
								2,710	
2,475		4,000	10					1,745	500
3,900		3,800						65	500
12,900		31,000	700					6,505	
20,550	\$20,000	57,000	7,750	\$30,000			\$18,000	18,700	105,000
4,700		500	4,400					5,500	
6,000		12,000	52,000					3,210	1,200
2,000		550	850						
2,075	15,000	5,300	100						
1,650		1,000	1,200					280	200
3,425		3,800	300					1,325	
5,450		11,700	1,300					825	900
		2,450	330						
9,700	1,000	18,700	2,700					6,620	
\$98,240	\$34,000	\$183,700	\$75,140	\$30,000			\$18,000	\$48,410	\$108,450

LIVING

REAL

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.
Avon.....						\$147,800	\$93,450
Caledonia.....		\$20,000				6,100	30,800
Cones us.....						5,100	12,400
Genesee.....		302,000	\$120,000			62,400	167,950
Groveland.....		94,000				9,000	17,200
Leicester.....					\$3,000	6,525	21,450
Livonia.....						17,100	171,875
Livonia.....						21,550	55,820
Mount Morris.....						21,100	64,800
North Dansville.....						198,000	78,500
Nunda.....						30,300	73,369
Ossian.....						5,100	3,000
Portage.....					600	5,000	9,825
Sparta.....						3,250	8,865
Springwater.....						12,000	28,675
West Sparta.....							2,925
ork.....						27,600	
Total.....		\$416,600	\$120,000		\$3,600	\$577,925	\$88,125

MADE

REAL ES

Brookfield.....						\$24,350	\$48,530
Cazenovia.....						21,300	152,650
De Ruyter.....					\$1,000	22,100	24,625
Eaton.....			\$100,000			10,200	40,450
Fenner.....						5,650	13,515
Georgetown.....						2,900	9,980
Hamilton.....						151,050	683,700
Lebanon.....						4,500	21,525
Lenox.....						67,500	69,150
Lincoln.....						2,450	11,570
Madison.....						12,355	27,700
Nelson.....						6,800	24,675
Oneida, city.....				\$306,900			306,500
Smithfield.....			15,500		1,000	2,000	19,600
Stockbridge.....						9,350	15,575
Sullivan.....					1,500	9,400	41,407
Total.....			\$115,500	\$306,900	\$3,500	\$351,905	\$1,511,152
							\$2,238

LIVESTOCK.  
RELATIONS.

Private  
ownership.

	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
293,450	\$26,500	\$59,000	\$4,000					\$3,950	\$96,000
30,800		30,000			\$20,000			800	
12,400		4,800	950					6,650	
177,900		117,500	26,000	\$50,000	15,000			9,450	123,500
17,300		13,300		94,600				3,900	
21,450		9,400	400					11,650	3,000
171,500	88,300	75,950	2,600			\$1,500		3,525	2,500
53,200		38,200	1,920				\$3,400	12,300	
64,800	6,700	56,900	2,810					5,090	6,000
75,300		58,000	5,500			2,000		6,700	172,100
75,000		51,200	5,500		2,500			14,169	7,000
3,000		2,200	400					1,000	
9,325		1,800	600		1,500			5,925	600
8,555		5,700						3,165	
1,775		13,000	7,600					8,075	
1,000		2,300						626	
		31,450	7,600					2,200	
	500	\$570,700	\$65,880	\$144,600	\$39,000	\$3,500	\$3,400	\$98,775	\$410,700

MANUFACTURES.  
RELATIONS.

Private  
ownership.

350		\$21,400	\$5,600				\$15,000	\$6,530	
300	\$35,000	93,000	7,200					17,450	
100		9,750	2,100				1,000	11,775	\$1,000
200		28,400	4,900	\$50,000	\$50,000			12,150	
500		6,500	950					6,065	
900		4,000	3,800					2,180	
950	540,000	123,100	8,700					11,900	109,100
500		7,000	7,000					7,525	
900		33,900	4,350		10,000			20,900	43,500
2,450		4,000	570					7,000	
2,355		22,000	1,600					4,100	
3,800		13,000	1,875					9,800	
3,300	1,000	187,900	58,800	13,700				45,100	238,600
2,000		4,500	1,800	15,500	11,000			3,300	
9,350		8,100	1,350					6,125	
9,400		30,700	2,050					8,657	1,500
37,605	\$576,000	\$592,250	\$112,645	\$79,200	\$71,000		\$16,000	\$180,557	\$393,700

MONROE  
REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Brighton.....			\$30,750			\$8,200	\$6,800	\$45,750
Chili.....						8,400	56,850	64,750
Clarkson.....					\$1,500	7,700	14,850	24,050
Gates.....						11,000	29,550	40,550
Greene.....	\$4,000					55,400	670,100	729,500
Hamlin.....						6,100	28,200	34,300
Henrietta.....						10,000	21,150	31,150
Irondequoit.....	4,000					18,000	11,300	33,300
Mendon.....						21,900	47,250	69,150
Ogden.....					200	18,500	47,600	66,300
Parma.....					300	15,800	89,050	105,150
Penfield.....					4,000	24,650	32,952	61,602
Perinton.....						121,000	159,725	281,325
Pittsford.....						10,000	50,850	61,450
Riga.....						26,400	29,700	56,100
Rochester, city.....	650,000	\$1,152,400	\$1,195,000	\$5,218,450			10,150,015	18,374,865
Rush.....		400,000				4,500	16,100	40,600
Sweden.....		304,000				44,500	192,400	540,900
Webster.....						16,300	71,812	88,112
Wheatland.....						24,800	70,400	95,200
Total.....	\$658,000	\$1,856,400	\$1,225,750	\$5,218,450	\$6,000	\$454,350	\$11,805,154	\$21,234,104

MONTGOMERY  
REAL ESTATE

Amsterdam, city....	\$10,000	\$120,000	\$71,000	\$321,100			\$723,225	\$1,245,325
Amsterdam*.....								
Canajoharie.....						\$18,200	41,850	60,050
Charleston*.....								
Florida.....		1,000,000				8,650	35,770	1,044,420
Glen*.....								
Minden*.....								
Mohawk.....			55,000			24,400	74,125	153,525
Palatine*.....								
Root.....		300,000				6,200	16,605	322,805
Saint Johnsville.....						37,900	77,705	115,605
Total.....	\$10,000	\$1,420,000	\$126,000	\$321,100		\$95,350	\$909,280	\$2,941,730

\*No report.

## COMPARISON OF PUBLIC AND PRIVATE PROPERTY EXEMPTIONS FOR YEAR 1909

Public Property Exempt	\$1,226,773,112
Private Property Exempt	486,978,571
Percentage of Private Property Exempt to Total	28.4



COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$8,200		\$2,000	\$3,000			\$30,750		\$1,800	
8,400	\$19,000	20,300	4,000	\$9,150		600		3,300	
7,700		11,300	2,400					1,150	\$1,500
11,000		22,750						6,800	
52,900	265,350	101,700	224,100	70,000				8,950	6,500
6,100		21,800	1,600					4,800	
10,000		14,550	3,100					3,500	
18,000		7,200	2,100	4,000		2,000			
15,900		33,200						14,050	6,000
10,100		39,200	4,500		\$100			3,800	8,600
15,800		71,000	16,400					1,650	300
24,650		23,500	5,600					3,852	4,080
53,800		124,000	4,000	10,000				21,725	68,300
10,600		34,900	2,400					13,550	
24,400		21,250	6,400					2,050	2,000
2,166,250	1,621,200	5,919,600	402,500	1,820,400	50,000	895,500	\$7,000	405,215	5,087,200
4,500		15,100	900			400,000		100	
331,000	2,500	104,700	31,600				15,000	38,600	17,500
16,300	1,200	51,600	2,550	2,650				13,812	
24,800		64,300	2,100					4,000	
2,819,900	\$1,909,250	\$6,703,950	\$719,250	\$1,916,200	\$50,100	\$1,328,850	\$22,000	\$552,704	\$5,201,900

COUNTY.

EXEMPTIONS.

\$254,500	\$46,500	\$476,600	\$31,000	\$90,000	\$25,000			\$54,125	\$267,600
18,200		38,600						3,250	
8,650		22,600	8,000					5,170	1,000,000
22,400		37,800	14,500				\$15,000	6,825	57,000
6,200		13,300						3,305	300,000
37,900		66,480	5,000					6,225	
\$347,850	\$46,500	\$655,380	\$58,500	\$90,000	\$25,000		\$15,000	\$78,900	\$1,624,600



**NASSAU**  
**REAL ESTATE**

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Hempstead.....	\$900	.....	\$200,000	.....	\$8,000	\$815,000	\$3,046,205	\$4,070,105
North Hempstead.....	.....	.....	.....	.....	30,000	252,300	542,260	824,500
Oyster Bay.....	.....	\$10,000	.....	.....	39,000	207,700	590,800	847,500
Total.....	\$900	\$10,000	\$200,000	.....	\$77,000	\$1,275,000	\$4,179,265	\$5,742,165

**BOROUGHES OF**  
**REAL ESTATE**

Bronx.....	\$21,500	.....	.....	\$67,405,600	.....	.....	\$21,393,585	\$88,800,685
Brooklyn.....	29,546,000	\$1,250,000	\$3,478,750	137,309,240	.....	.....	57,139,306	228,719,255
Manhattan.....	33,700,000	630,000	.....	685,721,400	.....	.....	208,416,250	928,467,650
Queens.....	725,000	130,150	.....	22,906,900	.....	.....	9,272,250	33,034,300
Richmond.....	1,769,700	64,500	.....	6,145,250	.....	.....	4,205,461	12,274,911
Total.....	\$65,762,200	\$2,074,650	\$3,478,750	\$919,479,390	.....	.....	\$300,515,941	\$1,291,310,931

**NIAGARA**

**REAL ESTATE**

Cambria.....	.....	.....	.....	.....	\$1,200	\$9,500	\$114,300	\$125,000
Hartland.....	.....	.....	.....	.....	.....	17,100	98,088	116,788
Lewiston.....	.....	.....	.....	.....	.....	17,700	926,025	944,225
Lockport, City.....	\$100,000	.....	\$80,000	\$282,800	.....	.....	270,150	732,950
Lockport.....	.....	.....	17,500	.....	.....	15,000	56,620	89,120
Newfane.....	.....	.....	.....	.....	.....	19,900	51,855	71,755
Niagara Falls, City..	174,000	\$2,060,000	.....	877,700	.....	.....	1,007,927	4,119,627
Niagara.....	.....	.....	.....	.....	3,000	9,800	25,780	38,580
N. Tonawanda, City..	10,000	.....	.....	607,900	.....	.....	271,776	889,676
Pendleton.....	.....	.....	.....	.....	1,000	6,300	29,770	37,070
Porter.....	377,800	.....	.....	.....	.....	16,600	35,600	430,000
Royalton.....	.....	.....	.....	.....	.....	31,750	398,340	430,000
Somerset.....	65,000	.....	.....	.....	.....	14,900	101,350	181,250
Wheatfield.....	.....	.....	.....	.....	2,000	4,200	63,200	69,400
Wilson.....	.....	.....	.....	.....	.....	21,450	60,512	81,962
Total.....	\$728,800	\$2,060,000	\$97,500	\$1,768,400	\$7,200	\$184,200	\$3,507,443	\$8,351,543

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$223,500	\$1,278,000	\$1,590,850	\$56,800	\$34,400	\$4,500	\$7,000	\$75,000	\$15,555	\$385,500
211,300	12,000	414,750	15,600	80,600	17,500	.....	.....	8,010	71,600
205,100	140,000	286,400	13,100	45,000	63,000	47,000	.....	6,300	41,600
\$1,038,900	\$1,430,000	\$2,292,000	\$84,900	\$159,400	\$85,000	\$54,000	\$75,000	\$24,865	\$498,100

GREATER NEW YORK.

EXEMPTIONS.

\$8,538,700	\$7,233,175	\$5,719,125	\$2,936,050	\$5,134,700	\$214,400	\$504,800	.....	\$22,835	\$58,466,90
34,733,175	5,313,975	27,010,500	12,812,550	10,372,875	2,154,700	1,586,750	\$526,500	302,345	143,900,01 5
57,393,400	37,677,300	110,225,450	2,867,000	76,896,200	23,923,000	8,747,100	372,500	12,000	610,353,700
6,467,900	982,250	3,153,450	3,686,400	1,285,200	235,000	48,700	24,700	128,150	17,202,550
2,896,750	297,150	1,169,085	400,050	2,854,850	178,800	72,925	27,880	22,601	4,745,500
\$99,779,925	\$51,223,850	\$147,277,610	\$22,702,050	\$96,543,825	\$26,705,600	\$10,960,275	\$951,200	\$487,931	\$834,908,06 5

COUNTY.

EXEMPTIONS.

\$9,500	.....	\$18,500	\$95,000	.....	.....	.....	.....	\$800	\$1,20 0
17,100	.....	11,600	68,400	.....	.....	.....	.....	13,688	.....
17,300	\$702,000	18,500	10,600	.....	\$600	.....	.....	2,325	193,000
246,400	16,400	139,540	18,000	\$20,000	.....	\$22,700	\$12,000	41,510	216,400
15,000	.....	8,000	25,300	37,500	.....	2,000	.....	1,320	.....
19,200	.....	40,400	8,000	.....	.....	.....	.....	3,455	600
441,680	100,000	537,300	75,000	172,000	55,000	50,000	5,500	15,127	2,668,700
9,800	.....	13,950	11,780	.....	.....	.....	.....	.....	3,000
180,060	.....	193,300	20,600	.....	20,000	22,000	.....	15,876	437,900
6,300	.....	18,200	11,000	.....	.....	.....	.....	570	1,000
16,600	.....	26,200	9,400	.....	.....	.....	.....	.....	377,800
31,750	2,800	82,900	308,050	.....	.....	.....	.....	4,590	.....
14,900	.....	39,000	70,000	65,000	.....	.....	.....	1,850	.....
4,200	8,100	24,200	30,900	.....	.....	.....	.....	.....	2,000
21,450	.....	24,400	29,200	.....	.....	.....	.....	6,912	.....
\$1,690,600	\$829,300	\$1,186,990	\$791,230	\$294,500	\$75,600	\$96,700	\$17,500	\$107,523	\$3,901,600

ONEIDA  
REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Annsville.....						\$6,700	\$17,030	\$23,730
Augusta.....						10,250	30,350	40,600
Ava.....					\$600	2,900	2,250	5,750
Boonville.....						12,300	64,945	77,245
Bridgewater.....						3,250	11,810	15,060
Camden.....					7,000	86,300	72,240	165,540
Deerfield.....						4,275	10,900	15,175
Florence.....							1,425	1,425
Floyd.....						1,650	5,230	6,880
Forestport.....						3,100	7,200	10,300
Kirkland.....						43,700	693,650	737,350
Lee.....		\$1,300				4,775	31,560	37,635
Marcy.....						4,150	10,250	14,400
Marshall.....						3,850	27,685	31,535
New Hartford.....						32,800	79,650	112,450
Paris.....						9,700	36,600	46,300
Remsen.....						4,300	22,865	27,165
Rome, city.....	\$60,000	916,100	\$277,000	\$236,300			562,800	2,052,200
Sangerfield.....					1,300	22,700	71,050	95,050
Steuben.....		390				5,050	7,040	12,400
Trenton.....						8,350	21,700	30,050
Utica, city.....	450,000	1,158,900	355,000	1,184,930			3,614,295	7,263,125
Vernon.....		1,100				10,700	37,000	48,800
Verona.....						26,850	47,320	74,170
Vienna.....						6,870	25,220	32,090
Western.....		180,525				4,525	13,860	198,910
Westmoreland.....						7,000	25,200	32,200
Whitestown.....					5,000	47,200	148,125	200,325
Total.....	\$510,000	\$2,258,315	\$1,132,000	\$1,421,230	\$13,900	\$373,245	\$5,699,250	\$11,407,940

ONONDAGA  
REAL ESTATE

Camillus.....		\$20,000			\$4,500	\$21,500	\$71,900	\$117,900
Cicero.....						15,000	60,200	75,200
Clay.....						9,600	16,600	26,200
DeWitt.....			\$250,000			72,800	80,560	403,360
Elbridge.....						23,300	88,155	111,455
Fabius.....						7,350	28,800	36,150
Geddes.....		500,000			4,000	65,300	142,800	712,100
LaFayette.....						17,700	56,950	74,650
Lysander.....						42,200	139,775	181,975
Manlius.....						49,500	126,450	175,950
Marcellus.....						22,500	69,650	92,150
Onondaga.....			246,000			35,600	72,750	354,350
Otisco.....						5,200	15,000	20,200
Pompey.....						11,900	47,188	59,088
Salina.....						9,100	29,600	38,700
Skaneateles.....		2,000				85,650	96,400	184,050
Spafford.....						5,600	7,000	12,600
Syracuse, city.....	\$250,000	1,072,450	1,641,500	\$11,061,200			8,371,425	22,396,575
Tully.....						36,600	24,000	60,600
Van Buren.....						60,000	105,100	165,100
Total.....	\$250,000	\$1,594,450	\$2,137,500	\$11,061,200	\$8,500	\$596,400	\$9,650,303	\$25,298,353

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$6,700		\$8,900	\$3,500			\$1,000		\$3,630	
10,250		22,600	3,700			300		3,750	
2,900		1,400	250					600	\$600
9,300		37,200	3,750		\$4,000	5,500	\$3,000	11,495	3,000
3,250		6,650	275					4,885	
15,300		48,400	3,280					20,560	78,000
4,275		8,950	50					1,900	
								1,425	
1,650		2,500	200					2,530	
2,900		4,400	300		400			2,100	200
43,700	\$500,000	64,700	120,000		5,000			3,950	
4,775		10,200	4,500					16,860	1,300
4,150		4,750	2,000					3,500	
3,850		12,000				10,000		5,685	
22,800		52,500	2,650			10,000		14,500	
9,700		23,000	4,300			500		8,900	
4,300		19,600	265		3,000				
94,300	133,000	325,500	15,900	\$741,600	25,000	78,800	10,000	54,600	573,500
17,450		46,300	11,400		3,600	3,000		6,750	6,550
5,050		6,350	100		80			510	390
6,350		14,900	3,875					2,925	2,000
933,000	104,450	1,904,980	89,600	1,566,100	260,000	501,250		260,815	1,642,930
9,500		26,100	3,600	1,800		800		4,700	2,300
26,850		36,550	5,200					5,570	
5,370		10,150	8,500					6,570	1,500
4,525		9,900	1,600					2,300	180,525
7,000		17,400	3,900					3,900	
41,500		132,500	5,375					10,250	10,700
\$1,310,665	\$737,450	\$2,858,380	\$298,070	\$2,309,500	\$301,080	\$611,150	\$13,000	\$465,120	\$2,503,495

COUNTY.  
EXEMPTIONS.

\$21,500		\$34,300	\$27,200	\$20,000		\$5,000		\$5,400	\$4,500
15,000		20,100	20,000					20,100	
9,600		8,500	2,400					5,700	
69,600		52,400	1,000					27,160	253,200
22,100	\$15,000	50,200	4,925	10,000				8,030	1,200
7,150		10,700	5,900		\$5,000			7,200	200
55,800		96,000	15,000	5,000	20,000		\$500,000	6,800	13,500
17,700		14,500	37,000					5,450	
34,200		98,900	4,300					36,575	8,000
49,500		100,500	11,500					14,450	
22,500		54,700	4,900					10,050	
35,600		50,200	9,600	246,000				12,950	
5,200		12,050	2,000					950	
11,900		31,750	1,500					13,938	
9,100		25,500						4,100	
34,650		77,000			15,000			4,400	53,000
5,600		3,900	500					2,600	
2,152,200	1,756,000	4,136,475	1,242,050	1,250,300	280,000	154,200	1,250	401,150	11,022,950
23,600		20,500	2,500					1,000	13,000
30,000		48,500	39,550					17,050	30,000
\$2,632,500	\$1,771,000	\$4,946,675	\$1,431,825	\$1,531,300	\$320,000	\$159,200	\$501,250	\$605,053	\$11,399,550

ONTARIO

REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bristol.....						\$6,600	\$15,375	\$21,975
Canadice.....		\$1,200				4,900	4,990	11,090
Canandaigua.....			\$227,500		\$5,000	326,000	838,558	1,397,058
East Bloomfield.....					1,000	46,000	124,345	171,345
Farmington.....						6,500	21,865	28,365
Geneva, city.....	\$75,000	291,000		\$459,700			887,253	1,712,953
Geneva.....		3,500			1,500	4,100		9,100
Gorham.....						11,900	62,110	74,010
Hopewell.....			40,000		1,000	5,800	20,820	67,620
Manchester.....					150	73,050	362,895	436,095
Naples.....					5,000	15,250	88,608	53,858
Phelps.....					2,000	55,700	52,030	109,730
Richmond.....						7,500	15,150	22,650
Seneca.....					2,000	15,100	32,248	49,348
South Bristol.....		1,763			1,000	5,350	18,583	26,696
Victor.....					10,000	23,400	42,435	75,835
West Bloomfield.....						21,500	43,372	64,872
Total.....	\$75,000	\$297,463	\$267,500	\$459,700	\$28,650	\$628,650	\$2,575,637	\$4,332,000

ORANGE

REAL ESTATE

Blooming Grove.....					\$2,000	\$5,900	\$22,500	\$30,400
Chester.....						44,500	31,600	76,100
Cornwall.....						51,300	63,300	114,600
Crawford.....						6,300	26,100	32,400
Deer Park.....						10,050	8,100	18,150
Goshen.....		\$30,000	\$90,000		100	153,000	202,650	475,750
Greenville.....		1,000				1,950	2,500	5,450
Hamptonburg.....						4,900	7,200	12,100
Highlands.....	\$10,165,100				15,000	41,000	155,000	10,376,100
Middletown, city.....		935,000		\$166,550			632,478	1,734,028
Minisink.....		2,500				4,800	20,990	28,290
Monroe.....						36,900	43,500	80,400
Montgomery.....						119,800	112,150	231,950
Mount Hope.....						4,000	10,500	14,500
Newburg, city.....	110,000	200,000	90,000	521,635			1,325,075	2,246,710
Newburg.....						18,100	29,500	57,600
New Windsor.....						2,300	47,750	50,050
Port Jervis, city.....				112,200			506,650	618,850
Tuxedo.....						21,900	46,500	68,400
Wallkill.....			9,000			13,900	21,650	44,550
Warwick.....					13,600	104,675	209,550	327,825
awayanda.....						2,900	28,950	31,850
Woodbury.....						8,650	102,850	111,500
W Total.....	\$10,275,100	\$1,168,500	\$189,000	\$800,385	\$30,700	\$656,825	\$3,667,043	\$16,787,553

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$6,600		\$8,800	\$4,900					\$1,675	
4,900		2,500	300					2,190	\$1,200
[ 203,000		346,000	298,203	\$46,000	\$2,000	\$15,000	\$20,000	56,355	410,500
36,000		44,600	71,500					8,245	11,000
6,500		5,250	7,100					9,515	
159,500	\$345,600	427,200	44,000	58,000	211,000			12,453	455,200
4,100			1,500						8,500
8,500		53,000	3,200				3,000	5,910	400
5,800		9,000	3,400	40,000				8,420	1,000
35,050		126,500	211,925		2,500	8,000		13,970	38,150
15,269		17,500	6,000					10,108	5,000
53,700		37,900	7,800					6,330	4,000
7,500		9,750	3,200					2,200	
15,100		23,498	4,700					4,050	2,000
5,350		6,200	6,200		2,000			4,183	2,763
23,400		41,100						1,335	10,000
21,599			40,500					2,872	
\$611,750	\$345,600	\$1,158,798	\$714,428	\$144,000	\$217,500	\$23,000	\$23,000	\$149,811	\$944,713

COUNTY.  
EXEMPTIONS.

\$5,900		\$16,000	\$1,500		\$7,000				
29,500		28,600						\$3,000	\$5,000
41,300		38,800	2,700	\$20,000				1,800	10,000
5,300		22,800	900		600			1,800	1,000
10,050		3,750	2,500					1,850	
43,000		182,000	46,000					4,650	290,100
1,950		2,000						500	1,000
4,900		4,000	2,600					600	
41,000	\$10,240,100	70,300	6,000		3,000			700	15,000
117,500	25,000	241,250	300,000	872,950				43,278	134,050
4,400		11,900	7,400					1,990	2,900
25,400		27,800	11,500					4,200	11,500
57,100	1,000	77,500	23,300					10,350	62,700
4,000		7,000	3,500						
279,500		1,039,175	115,000	179,000				36,900	597,135
18,100		19,800	16,500		2,000			1,200	
2,800		31,750	15,700					300	
87,200		262,800	130,800	58,400	33,000			21,650	25,000
21,900		46,500							
13,900		5,550	12,500				\$9,000	3,600	
69,675		158,300	43,500			\$3,000		7,750	45,600
2,900		8,800	18,500					1,650	
8,650		14,600	86,500					1,750	
\$905,425	\$10,266,100	\$2,320,675	\$846,900	\$1,130,350	\$45,600	\$3,000	\$9,000	\$149,518	\$1,110,985

ORLEANS  
REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albion.....		\$800,000	\$185,000			\$94,400	\$1,152,470	\$2,231,870
Barre.....						15,800	19,130	34,930
Carlton.....	\$1,200					11,250	57,655	70,105
Clarendon.....					\$900	6,000	156,655	163,455
Gaines.....						7,850	99,530	77,280
Kendall.....						9,900	19,200	29,100
Murray.....						61,550	82,470	144,020
Ridgeway.....		1,230,000				118,500	547,403	1,885,903
Shelby.....		75,000				51,050	38,655	164,705
Yates.....					1,500	12,200	136,925	150,625
Total.....	\$1,200	\$2,105,000	\$185,000		\$2,300	\$388,500	\$2,280,093	\$4,962,093

OSWEGO  
REAL ESTATE

Albion.....						\$7,700	\$53,410	\$61,110
Amboy.....						3,300	3,400	6,700
Boylston.....			\$10		\$580	2,700	4,310	7,010
Constantia.....		\$5,000				9,050	25,635	39,685
Fulton, city.....			25,000	\$205,000			91,390	321,390
Granby.....					350	9,800	17,125	27,275
Hannibal.....						17,100	34,175	51,275
Hastings.....						11,300	31,365	42,665
Mexico.....			31,000		4,500	39,500	261,485	336,485
New Haven.....						6,400	15,795	22,195
Arwell.....					4,500	5,350	12,010	21,860
Oswego, city.....	\$1,303,300	241,800	205,500	382,000			922,649	3,055,249
Oswego.....				25,000	2,500	8,400	17,900	53,800
Palermo.....						7,300	27,290	34,590
Parish.....					1,000	7,300	20,381	28,681
Redfield.....						3,720	7,600	11,320
Richland.....			9,000			48,350	76,725	134,075
Sandy Creek.....			10,000			18,600	42,920	71,520
Schroepfel.....						8,850	29,511	38,361
Scriba.....						5,450	21,450	26,900
Volney.....					2,000	9,725	35,698	47,423
West Monroe.....						2,600	5,550	8,150
Williamstown.....						7,450	13,160	20,610
Total.....	\$1,303,300	\$246,800	\$280,510	\$612,000	\$15,430	\$239,945	\$1,770,934	\$4,468,919

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$39,400	\$19,500	\$256,500	\$829,000	\$375,000	\$40,000		\$10,000	\$7,470	\$605,000
15,800		11,000	6,500					1,630	
11,250		10,300	44,125	1,200				3,230	
6,000		10,900	143,855					1,900	800
7,850		16,800	49,600					3,130	
9,900		14,500	3,500					1,200	
40,550		69,710	2,900					9,860	21,000
78,500		281,900	247,000			\$3,000		15,503	1,270,000
21,050		17,700	9,150					11,805	105,000
11,950		29,200	103,125					4,600	1,750
\$292,250	\$19,500	\$718,510	\$1,438,755	\$376,200	\$40,000	\$3,000	\$10,000	\$60,328	\$2,003,550

COUNTY.  
EXEMPTIONS.

\$7,700	\$19,150	\$31,200					\$3,060	
3,300	2,800	600						
2,700	2,550	100					1,660	\$590
8,750	19,400	2,600			\$5,000		3,635	300
29,000	24,700	40,000	\$1,600			\$25,000	25,090	176,000
9,800	2,700	1,200					13,225	350
17,100	27,550	1,350					4,975	
11,300	10,800	2,125					18,440	
34,500	61,600	176,800	31,000				23,085	9,500
6,400	14,200	825					770	
5,350	5,130	2,400					4,480	4,500
237,300	646,800	40,000	98,800	105,000	\$50,000		80,049	1,797,300
8,400	10,750	1,900	25,350				4,900	2,500
7,300	4,900	22,390						
5,800	7,570	3,800					9,011	2,500
3,730	5,650						1,950	
21,850	34,450	1,400					40,875	35,500
17,500	30,850	6,500				10,000	5,570	1,100
8,050	10,750	1,890					16,871	800
5,450	17,200	3,950					300	
9,725	8,550	17,300					9,848	2,000
2,600	1,800	1,700					2,050	
7,450	7,600	1,400					4,160	
\$471,045	\$977,750	\$361,430	\$156,750	\$110,000	\$50,000	\$35,000	\$274,004	\$2,032,940



OTSEGO  
REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Burlington.....						\$8,200	\$41,875	\$50,075
Butternuts.....					\$4,000	28,950	55,050	88,000
Cherry Valley.....						5,750	18,750	24,500
Decatur.....							1,050	1,050
Edmeston.....						9,650	14,625	24,275
Exeter.....						3,650	14,660	18,310
Hartwick.....						21,375	23,850	45,225
Laurens.....						7,050	23,175	30,225
Maryland.....						10,000	22,450	32,450
Middlefield.....			\$50,000			8,050	63,550	121,600
Milford.....		\$500				15,300	28,090	43,390
Morris.....					2,000	26,700	37,275	63,975
New Lisbon.....						3,000	11,925	14,925
Oneonta, city.....		300,000		\$233,850			215,200	749,050
Oneonta.....						5,350	20,922	26,272
Otego.....						6,850	10,650	17,500
Otsego.....			115,000		20,000	106,745	260,200	501,945
Pittsfield.....						2,150	1,050	3,200
Plainfield.....						5,375	13,605	19,080
Richfield.....						21,850	45,365	67,215
Roseboom.....		300				4,250	15,150	19,700
Springfield.....						8,250	38,725	46,975
Unadilla.....						25,850	51,600	77,450
Westford.....		1,000				700	3,625	5,325
Worcester.....						9,700	18,400	28,100
Total.....		\$301,800	\$165,000	\$233,850	\$26,000	\$324,745	\$1,070,907	\$2,122,302

PUTNAM  
REAL ESTATE

Carmel.....			\$5,000			\$10,300	\$31,450	\$46,750
Kent.....						2,750	8,250	11,000
Patterson.....						7,150	27,350	34,500
Philipstown.....						33,800	229,675	263,475
Putnam Valley.....						2,450	8,050	10,500
Southeast.....					\$17,000	27,950	103,850	148,800
Total.....			\$5,000		\$17,000	\$84,400	\$408,625	\$515,025

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$8,300		\$12,700	\$22,500					\$6,675	
13,450		49,500	4,100					1,450	\$19,500
5,400		17,200						1,550	250
								1,050	
9,650		10,000	1,725					2,900	
3,650		7,450	850					6,380	
21,375		18,500	400		\$100			3,850	1,000
7,050		15,100	3,100					4,975	
9,400		12,400	3,100					6,950	600
8,050		7,500	54,200					1,850	50,000
11,400		15,500	5,200					7,390	4,400
10,700		28,500	2,550					6,225	18,000
3,000		7,800	225					3,900	
387,500		149,525	12,000	\$20,000		\$15,000		18,675	146,350
5,150		14,200	2,900					3,822	200
6,850		7,250	600					2,800	
106,745		136,500	3,150	79,000		30,000	\$15,000	11,550	120,000
2,150		800						250	
5,375		11,300	1,115					1,280	
21,850		42,200						3,165	
4,250		9,750	4,600					800	300
8,250		25,500	11,300					1,925	
25,850		37,900	1,850					11,850	
700		2,575						1,050	1,000
9,400		18,400							300
\$695,395		\$658,050	\$135,465	\$99,000	\$100	\$45,000	\$15,000	\$112,292	\$362,000

COUNTY.  
EXEMPTIONS.

\$10,300		\$22,000	\$4,450				\$5,000		\$5,000
2,750		7,550	400					\$300	
7,150		24,100	2,750					500	
33,800	\$1,000	202,300	20,675					5,700	
2,450		7,650	400						
25,450		92,000	6,900					4,950	19,500
\$81,900	\$1,000	\$355,600	\$35,575				\$5,000	\$11,450	\$24,500

RENSSELAER  
REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Berlin.....						\$4,950	\$17,030	\$21,980
Brunswick.....						14,100	116,975	131,075
East Greenbush.....		\$1,600				8,000	106,700	116,300
Grafton.....						3,300	12,600	15,900
Hosick.....		45,000			\$25,000	86,300	213,517	369,817
Nassau.....						5,600	32,480	38,080
North Greenbush.....						8,000	25,200	33,200
Petersburg.....						3,500	37,450	40,950
Pittstown.....						18,900	123,600	142,500
Poestenkill.....						3,800	19,100	22,900
Rensselaer, city.....		2,000		\$107,000		4,800	235,775	349,575
Sand Lake.....						5,875	36,800	42,675
Schaghticoke.....						20,950	109,950	130,900
Schodack.....						24,900	94,400	119,300
Stephentown.....							3,500	3,500
Troy, city.....	\$480,000	239,650	\$600,000	2,382,805			5,671,065	9,464,120
Total.....	\$480,000	\$288,250	\$600,000	\$2,489,805	\$25,000	\$212,975	\$6,856,742	\$11,042,772

ROCKLAND  
REAL ESTATE

Clarkstown.....			\$300,000			\$70,700	\$197,800	\$568,500
Haverstraw.....		\$157,650				49,400	157,200	364,250
Orangetown.....		1,200				235,600	1,247,650	1,484,450
Ramapo.....			60,000			196,800	345,300	602,100
Stony Point.....	\$100,000	42,100				16,600	44,600	203,300
Total.....	\$100,000	\$200,950	\$360,000			\$569,100	\$1,992,550	\$3,222,600

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$4,950		\$12,200						\$4,830	
14,100		33,100	\$79,500					4,375	
8,000		19,500	87,000					200	\$1,600
3,300		8,600	1,000	\$3,000					
74,300	\$45,000	130,000	3,550					34,967	82,000
5,600		19,600	1,200		\$2,900			8,780	
8,000		19,000	5,500					700	
3,500		8,500	27,400					1,550	
18,900		103,000	20,600						
3,800		15,500	400					3,200	
84,000		205,200	1,600	1,000	2,000			25,975	29,800
4,775		34,900	1,900						1,100
39,950		76,700	26,000	3,000				4,250	
24,800		79,800	3,000	10,000				1,600	
								3,500	
922,500	896,000	2,442,300	371,000	1,073,000	375,600	\$295,000		154,257	2,935,463
\$1,281,575	\$940,000	\$3,207,900	\$629,650	\$1,090,000	\$380,500	\$295,000		\$248,184	\$3,049,963

COUNTY.  
EXEMPTIONS.

\$39,000		\$47,800	\$10,000	\$140,000					\$311,700
32,400		139,700	17,500	157,650					17,000
219,000	\$646,000	385,400		189,000	\$19,000			\$8,250	17,800
119,500	3,000	224,700	7,900	102,000				7,700	137,300
16,500	800	43,300							142,700
\$446,400	\$649,800	\$840,900	\$35,400	\$588,650	\$19,000			\$15,950	\$626,500

SAINT LAWRENCE

REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Brasher.....						\$12,850	\$30,600	\$43,450
Canton.....	\$15,000	\$137,000	\$240,000		\$25,800	114,000	656,645	1,187,645
Clare.....						1,650	2,750	4,400
Clifton.....					1,500	7,100	11,900	20,400
Colton.....					1,000	8,420	38,350	47,770
De Kalb.....						9,500	39,380	48,880
De Peyster.....						4,400	4,150	8,550
Edwards.....					7,000	7,200	9,285	23,485
Fine.....					1,400	6,500	5,650	13,550
Fowler.....					1,500	9,150	9,070	19,720
Gouverneur.....					400	65,700	149,000	215,100
Hammond.....		10,500				20,000	45,320	75,820
Herman.....						10,800	117,260	128,060
Hopkinton.....					1,000	9,450	13,340	23,790
Lawrence.....							14,415	14,415
Lisbon.....	4,502,000				4,000	10,000	131,000	1,647,000
Louisville.....					4,200	6,300	17,150	27,650
Macomb.....						6,105	5,200	11,305
Madrid.....					4,800	10,300	32,050	47,150
Massena.....					30,600	53,950	91,700	176,200
Morristown.....						6,710	25,710	32,420
Norfolk.....					1,500	18,750	25,250	45,500
Ogdensburg, city....	100,000	560,600		\$281,350	75,000		268,650	1,285,600
Oswegatchie.....						11,550	34,700	46,250
Parishville.....						8,700	43,650	52,350
Piercefield.....						2,500	7,150	9,650
Pierrepont.....						12,600	13,650	26,250
Pitcairn.....					500	1,850	9,550	4,900
Potsdam.....		400,000			17,000	71,700	366,845	845,545
Rossie.....						2,240	11,000	13,240
Russell.....						9,500	11,200	20,700
Stockholm.....					1,500	15,570	17,260	34,330
Waddington.....					11,500	10,000	56,200	77,700
Total.....	\$4,617,000	\$1,108,100	\$240,000	\$281,350	\$189,400	\$545,045	\$2,309,220	\$9,290,115

SARATOGA

REAL ESTATE

Bullston.....						\$6,100	\$52,700	\$58,800
Charlton.....						5,900	198,600	204,500
Clifton Park.....						13,300	102,350	115,650
Corinth.....						53,000	24,325	77,325
Day.....						2,000	3,875	5,875
Edinburg.....						1,000	2,200	3,200
Galway.....						8,100	16,800	24,900
Greenfield.....						3,875	25,625	29,500
Hadley.....						1,125	1,400	2,525
Halfmoon.....						64,000	70,250	134,250
Malta.....						7,100	25,250	32,350
Milton.....			\$83,900			107,050	160,235	351,185
Moreau.....							18,050	18,050
Northumberland.....		\$1,000				3,400	5,725	10,125
Providence.....			1,825			775	3,310	5,910
Saratoga.....						29,850	243,325	273,175
Saratoga Springs.....		40,000			\$40,000	115,000	182,770	377,770
Stillwater.....						30,000	63,625	93,625
Waterford.....		900,000			50,000	81,300	143,384	1,174,684
Wilton.....					1,200	3,625	6,590	11,415
Total.....		\$941,000	\$85,725		\$91,200	\$536,000	\$1,350,389	\$3,004,314

COMPARISON OF EXEMPTIONS FOR PUBLIC  
SCHOOLS AND SCHOOLS OTHER THAN  
PUBLIC SCHOOLS FOR YEAR 1909

Public Schools Exempt	\$144,784,870
Schools Other Than Public Schools Exempt	99,931,655



COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$12,850	\$4,900	\$19,500	\$1,575					\$5,525	
90,000	291,000	184,000	238,000	\$100,000	\$50,000		\$45,645		\$189,000
1,650		600						2,150	
7,100		11,800							1,500
8,420		36,530	450					1,370	1,000
9,500		25,900	8,000					5,480	
4,400		3,800	350						
7,200		6,900	475					1,910	7,000
6,500		5,000	650						1,400
9,150		5,750	550					2,770	1,500
55,700		116,700	5,900		6,000			20,400	10,400
20,000		25,000	18,250	8,000				2,070	2,500
9,300		10,550	102,500					4,210	1,500
9,450		7,700	1,800					3,840	1,000
		800						13,615	
10,000		13,100	98,000	4,500,000				20,590	6,000
6,300		13,800	1,100					2,250	4,200
6,105		3,100	1,050					1,050	
10,300		18,000	4,800					9,250	4,800
53,950		76,400	11,800					3,500	30,000
6,710		18,510	650		420			6,130	
18,750		16,100	2,900					6,250	1,500
67,000	15,900	138,050		551,000	40,500		2,500	20,700	449,950
11,550		23,700	7,000	2,000				2,000	
8,700		12,060	25,150					6,440	
2,500		6,800	350						
12,600		6,900	3,700					1,050	
1,850		1,250	600					700	500
458,000		186,400	135,000		10,000		10,000	25,445	30,700
2,240		3,500	8,000					100	
9,500		10,600	600						
15,570		10,700	810					5,750	1,500
9,700		50,200						6,000	11,800
\$902,545	\$310,900	\$1,071,700	\$680,010	\$5,161,000	\$106,920		\$58,145	\$180,545	\$759,350

COUNTY.

EXEMPTIONS.

\$6,100		\$36,000	\$9,200					\$7,500	
5,900	\$41,000	23,900	120,000					3,700	
13,300		24,900	73,100					4,350	
33,000		19,450	900					3,975	\$20,000
2,000		2,400	950					525	
1,000		1,500	175					525	
8,100		14,300	1,700					800	
3,375	15,000	8,000	425					1,600	
1,125		1,050	150					200	
64,000		57,800				\$8,000		4,450	
7,100	5,500	15,000	450		\$600			3,100	
68,550		111,400	17,300				\$22,500	9,035	122,400
		5,000	2,300					10,100	
3,400		4,900	650			25		250	1,000
775		1,200	650	\$1,825				1,460	
23,050		111,550	24,450		100,000			7,325	6,800
67,000	11,050	140,450		9,150		7,000		15,120	128,000
22,000		61,300	1,700					025	8,000
70,500		128,500	2,550	5,000				7,334	960,800
3,625		4,900	200					1,490	1,200
\$403,900	\$72,550	\$775,250	\$266,850	\$15,975	\$100,600	\$15,025	\$22,500	\$83,464	\$1,248,200



SCHENECTADY

REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Duanesburg.....						\$13,395	\$31,339	\$44,734
Glenville.....						41,100	34,525	75,625
Niskayuna.....						4,200	18,425	22,625
Princetown.....							7,350	7,350
Rotterdam.....						30,800	24,625	55,425
Schenectady, city....	\$75,000	\$125,000	\$435,000	\$2,802,600			3,305,600	6,743,200
Total.....	\$75,000	\$125,000	\$435,000	\$2,802,600		\$89,495	\$3,421,954	\$6,949,049

SCHOHARIE

REAL ESTATE

Blenheim.....		\$3,900				\$2,300	\$10,400	\$16,600
Broome.....						1,700	13,410	15,110
Carlisle.....						3,950	11,850	15,800
Cobleskill.....					\$20,000	33,400	85,450	138,850
Conesville.....						2,250	5,627	7,877
Esperanee.....						9,550	112,000	121,550
Fulton.....						5,275	20,700	25,975
Gilboa.....						5,730	29,775	35,505
Jefferson.....						4,650	13,450	18,100
Middleburg.....			\$30,000			15,500	141,250	186,750
Richmondville.....						48,350	61,660	110,010
Schoharie.....			43,000			44,475	71,900	159,375
Seward.....						3,250	9,300	12,550
Sharon.....						7,900	28,490	36,390
Summit.....	\$150					5,950	28,150	34,250
Wright.....						4,600	5,350	9,950
Total.....	\$150	\$3,900	\$73,000		\$20,000	\$198,830	\$648,762	\$944,642

SCHUYLER

REAL ESTATE

Catherine.....						\$5,900	\$16,550	\$22,450
Cayuta.....							747	747
Dix.....						36,150	24,530	60,680
Hector.....						14,550	97,175	111,725
Montour.....						5,400	66,000	71,400
Orange.....						6,100	28,960	35,060
Reading.....						2,400	5,375	7,775
Tyrone.....						7,700	11,100	18,800
Total.....						\$78,200	\$250,437	\$328,637

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$13,305		\$26,765	\$1,475					\$3,099	
41,100		29,300	2,450					2,775	
4,200		8,000	7,500					2,925	
		4,500						2,850	
30,800		18,475	4,350					1,800	
1163,800	\$892,000	1,642,750	375,200	\$442,000	\$70,000	\$71,000		\$62,740	\$2,023,800
\$1,253,295	\$892,000	\$1,729,790	\$390,975	\$442,000	\$70,000	\$71,000		\$76,189	\$2,023,800

COUNTY.

EXEMPTIONS.

\$2,300		\$8,800	\$900					\$700	\$3,900
1,700		4,500						8,910	
3,950		6,550	5,300						
31,900		81,100	4,350				\$20,000		1,500
2,250		4,900						727	
8,750		19,000	93,000						800
5,000		17,200	3,500						275
5,730		16,100	5,575					8,100	
4,650		10,000	2,850					600	
14,300		34,200	100,650	\$30,000				6,400	1,200
16,850		27,200	30,000					4,460	31,500
23,475		60,600	7,000		\$6,000		12,000	4,300	46,000
3,250		8,200	1,100						
7,900		26,000	490					2,000	
5,950		14,600	9,800					3,750	150
4,600		3,800	1,200					350	
\$142,555		\$342,750	\$265,715	\$30,00	\$6,000		\$32,000	\$40,297	\$85,325

COUNTY.

EXEMPTIONS.

\$5,900		\$13,700	\$1,000					\$1,850	
								747	
36,150		13,700						10,930	
14,550		32,750	57,320					7,105	
5,400	\$40,000	16,300	1,000		\$5,000			3,700	
6,100		6,525	14,900					7,535	
2,400		2,300	1,000					2,075	
7,700		6,100	3,000					2,000	
\$78,200	\$40,000	\$91,375	\$78,220		\$5,000			\$35,842	

SENECA  
REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Covert.....					\$400	\$13,900	\$36,600	\$50,900
Fayette.....		\$900	\$20,000			14,700	18,450	55,050
Junius.....							1,200	1,200
Lodi.....						6,050	87,425	93,475
Ovid.....		1,000,000	15,000			21,300	64,325	1,100,025
Romulus.....		600,000				5,900	13,850	619,750
Seneca Falls.....						59,000	304,335	363,335
Tyre.....						2,900	7,150	10,050
Varick.....		1,850				5,850	23,220	30,920
Waterloo.....			56,000			106,100	300,850	462,450
Total.....		\$1,603,750	\$91,000		\$400	\$235,700	\$856,905	\$2,787,755

STEUBEN  
REAL ESTATE

Addison.....						\$51,200	\$59,900	\$111,100
Avoca.....						28,700	58,870	87,570
Bath.....		\$1,000,000	\$225,000		\$100,000	117,000	307,625	1,749,025
Bradford.....					150	2,200	10,100	12,450
Cameron.....						4,900	11,100	16,000
Campbell.....						5,500	41,029	47,129
Canisteo.....		400				38,425	58,092	91,917
Caton.....							9,600	9,600
Cohocton.....						10,800	50,480	61,280
Corning, city.....	\$60,000	100	30,000	\$338,800			426,212	855,112
Corning.....						9,900	25,475	35,375
Dansville.....					600	4,500	18,393	23,493
Erwin.....						13,200	30,480	43,680
Fremont.....							4,400	4,400
Greenwood.....						8,050	18,190	26,240
Hartsville.....						2,650	14,100	16,750
Hornby.....					500	4,950	3,900	9,350
Hornell, city.....		75,000	40,000	320,000			621,750	1,056,750
Hornellsville.....						10,000	31,600	41,600
Howard.....							30,700	30,700
Jasper.....						5,500	44,555	50,055
Lindley.....					800	5,950	9,890	16,590
Prattsburg.....						14,200	41,267	55,467
Pulteney.....						5,650	98,340	103,990
Rathbone.....						5,450	14,800	20,250
Thurston.....						4,375	12,250	16,625
Troupsburg.....			800			3,000	7,523	11,323
Tuscarora.....						4,550	6,100	10,650
Urbana.....		8,000				41,250	48,050	97,300
Wayland.....						20,400	34,340	54,740
Wayne.....						2,900	16,425	19,325
West Union.....						4,300	3,075	7,375
Wheeler.....						6,400	15,650	22,050
Woodhull.....					400	7,975	55,662	64,037
Total.....	\$60,000	\$1,083,500	\$295,800	\$658,800	\$102,450	\$438,875	\$2,240,433	\$4,879,858

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$13,400		\$29,700	\$1,700					\$5,200	\$900
14,700		8,700	2,050					7,700	21,900
								1,200	
6,050		21,800	57,000					8,625	
21,300		58,500	2,700	\$1,000,000				3,125	15,000
5,900		10,200	500					3,150	600,000
44,000	\$39,000	175,800	17,600	40,000	\$3,000			81,935	12,000
2,900		6,200	750					200	
5,850		15,200	2,400					5,620	1,850
79,100		276,300	2,900					21,150	83,000
\$193,200	\$39,000	\$602,400	\$87,600	\$1,040,000	\$3,000			\$87,905	\$734,650

COUNTY.  
EXEMPTIONS.

\$29,200		\$34,000	\$13,000					\$12,900	\$22,000
13,700		17,400	32,800					8,670	15,000
79,000		266,000		\$1,175,000	\$20,000		\$25,000	41,625	143,000
2,200		7,500	2,600						150
4,900		6,100	5,000						
5,500		16,850	20,100					4,679	
31,125		31,500	13,600					12,992	2,700
		3,800						5,800	
10,000		26,300						24,180	900
189,500	\$20,000	326,900		55,000		\$16,000		58,312	189,400
9,900		500	22,300					2,675	
4,500		2,100	10,100		1,000			5,193	600
13,200		19,200	5,000					6,280	
		4,100						300	
8,050		7,800	5,900					4,490	
2,650		4,700	9,400						
4,950		2,050						1,850	500
160,000		425,500	100,000	25,000	4,000			67,250	275,000
10,000		7,500	10,800					13,300	
		6,800	19,400					4,500	
5,500		10,300	33,805					450	
5,950		5,300	1,400					3,100	800
14,200		8,800	14,200					18,267	
5,650		10,900	84,500					2,940	
5,450		6,800	8,000						
4,375		4,550	7,700						
3,000		4,100	1,100					2,323	800
4,550		3,900						2,200	
16,250		38,000	2,250		8,000			7,800	25,000
18,400	1,000	24,850	8,490						2,000
2,900		1,700	10,000					4,725	
4,300		1,800	1,275						
6,400		5,900	7,300					2,450	
7,975		8,450	34,700					12,512	400
\$683,275	\$21,000	\$1,351,950	\$484,720	\$1,255,000	\$33,600	\$16,000	\$25,000	\$331,763	\$678,150

SUFFOLK  
REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Babylon.....						\$98,500	\$424,350	\$522,850
Brookhaven.....			\$100,000			212,700	553,100	865,800
East Hampton.....	\$346,500				\$500	184,500	98,650	630,150
Huntington.....	4,500					90,900	165,450	260,850
Islip.....		\$2,552,000			45,000	172,700	391,600	3,161,300
Riverhead.....			85,000			39,500	180,900	305,400
Shelter Island.....					800	12,000	30,000	42,800
Smithtown.....		1,000,000			3,000	23,100	134,600	1,160,700
Southampton.....	136,000					64,500	498,400	698,900
Southold.....	426,000					108,100	221,600	755,700
Total.....	\$913,000	\$3,552,000	\$185,000		\$49,300	\$1,006,500	\$2,698,650	\$8,404,450

SULLIVAN  
REAL ESTATE

Bethel.....						\$3,850	\$8,900	\$12,750
Callicoon.....						3,475	6,575	10,050
Cochecton.....						4,350	10,250	14,600
Delaware.....						4,100	18,800	22,900
Fallsburg.....						3,225	8,400	11,625
Forestburg.....						400	40,800	41,200
Freemont.....						3,400	5,575	8,975
Highland.....						1,650	3,975	5,625
Liberty.....						3,700	66,000	69,700
Lumberland.....						1,085	2,130	3,215
Mamakating.....						14,200	29,000	43,200
Neversink.....						4,550	12,650	17,200
Rockland.....		\$100				6,225	11,475	17,600
Thompson.....			\$11,000			16,865	16,750	44,615
Tusten.....						2,300	11,200	13,500
Total.....		\$100	\$11,000			\$73,375	\$252,480	\$336,855

TIOGA  
REAL ESTATE

Barton.....		\$1,000				\$76,025	\$112,152	\$188,177
Berkshire.....						3,510	24,460	27,970
Candor.....		500				5,750	54,995	61,245
Newark Valley.....						18,800	127,200	146,000
Nichols.....						5,925	18,959	24,884
Owego.....			\$155,000			98,047	829,797	1,082,844
Richford.....						2,370	7,660	10,030
Spencer.....					\$2,000	23,450	84,750	110,200
Tioga.....		1,152				10,350	16,800	28,302
Total.....		\$2,652	\$155,000		\$2,000	\$244,227	\$1,276,773	\$1,690,653

## COUNTY.

## EXEMPTIONS.

## COUNTY.

## EXEMPTIONS.

\$2,850		\$5,500	\$600				\$2,900	
3,475		4,200	1,000				1,375	
4,250		9,000	700				550	
4,100	\$4,500	8,350					950	\$5,000
3,225		5,375	1,975				1,050	
400	40,000	300					500	
3,400	500	4,300	350				425	
1,650		3,650			\$300		1,025	
3,700	1,200	18,000	900	\$40,000			5,000	
1,085		575	1,525				30	
14,200		25,000	1,000				3,000	
4,550		9,950			2,500		200	
5,525	1,800	9,075	1,400		100			700
14,965	3,400	10,050	2,500			\$900		13,000
2,100		4,300	6,100				900	200
\$70,475	\$60,700	\$116,025	\$17,850	\$40,000	\$2,900	\$900	\$18,705	\$18,900

## COUNTY.

## EXEMPTIONS.

\$50,525		\$72,850	\$6,350				\$32,952	\$26,500
8,510		19,900	700				3,800	
4,780		33,650	3,390				17,965	1,500
17,800		46,200	71,000	\$10,000				1,000
5,925		14,670	2,275				2,014	
87,447	\$3,100	187,300	592,000	\$20,000	10,000	\$16,000	21,397	145,000
2,370		3,100	390				4,170	
23,450		13,220	63,500				8,030	2,000
10,350		11,000	2,500				3,300	1,152
\$206,127	\$3,100	\$401,800	\$742,075	\$30,000	\$20,000	\$16,000	\$93,708	\$177,752

TOMPKINS

REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Caroline.....						\$6,750	\$22,080	\$28,830
Danby.....					\$900	6,600	18,000	25,400
Dryden.....						28,150	120,570	158,720
Enfield.....						4,825	11,704	16,529
Groton.....						76,350	92,001	168,351
Ithaca, city.....	\$8,000		\$50,000	\$590,150			12,220,550	12,968,700
Ithaca.....							49,950	49,950
Lansing.....						14,100	27,280	41,380
Newfield.....		\$1,100				12,000	20,820	43,920
Ulysses.....			50,000			27,680	148,545	226,225
Total.....	\$8,000	\$1,100	\$100,000	\$590,150	\$900	\$186,455	\$12,741,500	\$13,628,005

ULSTER

REAL ESTATE

Denning.....						\$3,770	\$2,265	\$6,135
Esopus.....					\$900	5,300	134,425	140,625
Gardiner.....						5,500	11,300	16,800
Hardenburg.....						1,500	600	2,100
Hurley.....						6,900	23,060	29,960
Kingston, city.....	\$70,000	\$66,800	\$160,300	\$547,600			1,030,250	1,892,950
Kingston.....						325	1,065	1,390
Lloyd.....						13,000	43,905	56,905
Marbletown.....						5,750	20,425	26,175
Marlboro.....						6,550	34,850	41,400
New Paltz.....		85,000	30,000			3,600	27,695	146,295
Olive.....						2,050	8,500	10,550
Pattekill.....						4,000	19,050	23,050
Rochester.....						6,150	17,400	23,550
Rosendale.....						45,800	50,000	95,800
Saugerties.....						217,800	126,875	344,170
Shandaken.....						10,300	48,950	59,255
Shawangunk.....						4,750	15,150	19,900
Ulster.....						6,100	17,550	23,650
Wawarsing.....		200,000				16,400	52,830	269,230
Woodstock.....						4,625	25,150	29,775
Total.....	\$70,000	\$351,800	\$199,300	\$547,600	\$900	\$370,170	\$1,719,895	\$2,259,665

COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$5,750		\$14,900						\$7,180	
6,600		4,800	\$2,840					10,360	\$800
14,650		29,000	4,000	\$48,000	\$12,500		\$10,000	17,070	23,500
4,825		7,000	1,200					3,504	
24,350		50,500	17,400					24,101	52,000
199,000	\$11,462,100	464,950	70,150	53,500	50,000	\$16,200		103,650	459,159
	29,750		15,800					4,400	
14,100		13,500	7,200					6,580	
12,000		19,800	3,400					7,020	1,109
28,080		59,900	74,800	50,000			6,500	7,345	1,000
\$298,355	\$11,491,850	\$664,350	\$196,790	\$151,500	\$62,500	\$16,200	\$16,500	\$191,810	\$538,150

COUNTY.

EXEMPTIONS.

\$3,770		\$1,250						\$1,115	
3,300	\$110,000	18,325	\$1,900			\$200		4,000	\$900
5,500		11,300							
1,500		600							
6,900		21,500	800					760	
275,700	24,100	754,100	83,300	\$174,400	\$46,600	\$22,000		74,750	438,000
325		900	100					65	
13,000		36,700	6,225					980	
5,750		16,800						3,625	
6,550		31,885	700					2,265	
88,600		22,450	2,190	30,000	1,000			2,055	
2,050		4,750						3,750	
4,000		15,500	1,500					2,050	
6,150		13,800	2,000					1,600	
3,800		43,400	1,600	400				4,600	42,000
96,800	3,000	98,900	6,625		1,000	4,000		12,250	121,000
9,700		21,200	18,000	5,700	1,000			3,050	600
4,750		10,400	1,600				\$1,000	2,150	
6,100		14,600						2,950	
16,400	260,000	37,650	2,105					13,075	
4,025		19,800	2,500					2,850	
\$557,270	\$337,100	\$1,195,810	\$131,145	\$210,500	\$49,600	\$26,800	\$1,000	\$137,940	\$602,500



ANNUAL REPORT OF THE

WARREN  
REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bolton.....					\$4,000		\$9,050	\$13,050
Caldwell.....		\$6,740	\$9,000			\$4,050	24,835	44,625
Chester.....						3,350	7,400	10,750
Glens Falls, city.....		50,000		\$473,600			628,550	1,152,150
Hague.....					500	2,750	3,560	6,810
Horicon.....					100	950	2,800	3,850
Johnsburg.....						7,400	19,320	26,720
Luzerne.....						27,930	50,250	78,180
Queensbury.....					200	8,550	28,475	37,225
Stony Creek.....						3,900	4,800	8,700
Thurman.....						2,250	2,350	4,600
Warrensburg.....			18,000			16,725	85,560	120,285
Total.....		\$56,740	\$27,000	\$473,600	\$4,800	\$77,855	\$866,950	\$1,506,945

WASHINGTON  
REAL ESTATE

Argyle.....			\$50,000			\$7,600	\$273,100	\$330,700
Cambridge.....					\$1,500	5,900	14,344	21,744
Dresden*.....								
Easton.....		\$230			7,000	7,850	17,164	32,244
Fort Ann.....						10,850	72,605	83,455
Fort Edward.....			8,000			41,500	64,000	113,500
Granville.....						110,100	104,500	214,600
Greenwich.....						56,500	188,147	244,647
Hampton.....					575	2,750	5,225	8,550
Hartford.....						5,130	22,555	27,685
Hebron.....						6,400	39,900	46,300
Jackson.....						5,450	5,625	11,075
Kingsbury.....		500,000	40,000			66,000	141,230	747,230
Putnam.....					500	2,400	4,900	7,800
Salem.....			35,000			39,000	98,000	172,000
White Creek.....			39,600			39,700	73,750	153,050
Whitehall.....		50,000				104,100	172,958	327,058
Total.....		\$550,230	\$172,600		\$9,575	\$511,230	\$1,298,003	\$2,541,638

\*No report.

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$4,000	\$7,000	\$7,600	\$2,600		\$1,500			\$1,450	\$4,000
3,350		13,000		\$1,000				735	15,790
163,600	12,000	401,100	10,000	58,000	7,000	\$40,800		99,650	360,000
2,750		660	300					2,600	500
950		2,000	550		100			250	
7,400		14,400	1,775					3,145	
27,940		47,100	1,200					1,950	
8,550		4,550	13,450	100				10,475	100
3,900		4,250	100					450	
2,250		2,200						150	
16,725		48,000	30,000	10,000	4,000			3,560	8,000
\$241,405	\$19,000	\$551,260	\$59,975	\$69,100	\$12,600	\$40,800		\$124,415	\$388,390

COUNTY.  
EXEMPTIONS.

\$7,600	\$51,600	\$216,000	\$50,000				\$5,500	
5,900	8,000	3,600					2,744	\$1,500
7,850	12,300	1,000		\$2,000			3,864	5,230
10,850	22,700	45,400					4,505	
38,500	28,600	15,000				\$8,000	20,400	3,000
32,100	84,500	17,500			\$2,500			78,000
56,500	143,200	10,350		4,000	1,500		29,097	
2,750	3,425	225					1,575	575
5,130	13,100	1,275			2,000		6,180	
6,400	37,600	1,750					550	
5,450		150					5,475	
66,000	119,800	2,500					18,930	540,000
2,400	3,900	1,000						500
28,000	79,000	1,000		3,000			15,000	36,000
37,200	72,950	800				39,600		2,500
37,500	93,000	44,000		1,000	15,500		20,458	115,600
\$360,130	\$773,675	\$361,550	\$50,000	\$10,000	\$21,500	\$47,600	\$134,278	\$782,905

WAYNE  
REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arcadia.....		\$618,875			\$30,000	\$142,400	\$425,241	\$1,216,516
Butler.....						5,800	22,153	27,953
Galen.....						48,000	154,591	202,591
Huron.....						6,100	26,850	32,950
Lyons.....		310,000	\$164,000		20,000	29,100	358,408	881,506
Macedon.....		300,000				12,800	82,800	395,600
Marion.....						10,250	95,149	105,399
Ontario.....						15,700	83,160	98,860
Palmyra.....		36,000	15,000			62,000	299,600	412,600
Rose.....					3,000	12,900	99,327	115,227
Savannah.....						20,190	18,839	39,029
Sodus.....							13,210	13,210
Walworth.....						17,900	66,000	83,900
Williamson.....						11,000	68,040	79,040
Wolcott.....						43,800	167,607	211,407
Total.....		\$1,264,875	\$179,000		\$53,000	\$437,940	\$1,980,975	\$3,915,790

WESTCHESTER  
REAL ESTATE

Bedford.....		\$300,500				\$48,400	\$207,910	\$556,810
Cortlandt.....		25,000			\$13,400	578,300	2,814,000	3,430,700
Eastchester.....						219,000	40,650	259,650
Greenburg.....			\$87,000			909,200	3,638,290	4,634,490
Harrison.....						98,900	97,400	191,300
Lewisboro.....						7,400	55,100	62,500
Mamaroneck.....					9,000	315,800	322,150	646,950
Mount Pleasant.....			100,000			289,000	2,172,250	2,552,250
Mount Vernon, city..		50,000		\$786,000			1,170,775	2,006,775
New Castle.....						49,700	55,600	105,300
New Rochelle, city..	\$1,200,000			874,740			858,400	2,933,140
North Castle.....		350				9,500	173,550	183,400
North Salem.....					1,500	5,100	29,150	35,750
Ossining.....		1,500,200				294,000	1,139,066	2,863,266
Pelham.....					999	61,499	106,544	168,844
Poundridge.....						2,800	17,131	19,631
Rye.....					295,000	498,200	933,800	1,727,000
Scarsdale.....					5,999	37,599	32,599	75,999
Somers.....						21,500	298,500	320,000
White Plains.....		3,562,000	1,295,000			1,357,550	1,761,880	7,976,430
Yonkers, city.....		80,000	36,200	5,249,588			4,835,400	10,201,188
Yorktown.....		109,000				220,000	147,300	476,300
Total.....	\$1,200,000	\$5,627,050	\$1,518,200	\$6,910,328	\$324,800	\$4,938,950	\$20,907,346	\$41,426,674

COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$58,100		\$170,250	\$200,000	\$368,875	\$20,000			\$34,991	\$360,300
5,800		10,500	1,350					10,303	
45,500		87,500	43,000			\$10,000		14,091	2,500
6,100		8,000	16,000					2,850	
8,100		172,500	177,100				\$10,000	8,808	505,000
12,300		11,000	65,200					6,500	300,500
10,250		38,000	80,000					7,149	
15,700		27,100	50,060					6,000	
42,000		130,300	160,000				15,000	9,300	56,000
12,900		25,700	46,550					16,987	3,000
20,190		8,500	4,500					5,839	
		1,750						11,460	
17,900		20,700	24,100				6,000	5,200	
11,000		28,300	37,600					2,050	
40,400		68,150	80,805					24,652	3,400
\$301,240		\$322,340	\$950,455	\$368,875	\$20,000	\$10,000	\$31,000	\$166,180	\$1,239,700

COUNTY.  
EXEMPTIONS.

\$39,900		\$118,000	\$12,600	\$75,000				\$2,310	\$300,000
\$31,300	\$2,177,500	222,800	45,500	335,000		\$22,500		10,700	85,400
205,000		21,650	5,500	13,500					14,000
468,500	400,000	975,000	197,500	2,077,000	\$10,000		\$60,000	5,790	450,700
77,900		84,500	12,900						16,000
7,400		51,300	2,000					1,800	
263,000		311,500	10,650						61,800
177,000	500,000	300,500	890,000	389,300	11,000			3,450	203,000
620,200	28,000	637,450	10,000	404,500	77,000	3,500		2,325	213,800
49,700		52,100	3,500						
460,000		655,800	28,900	114,000		40,000		10,800	1,616,940
9,500		45,800	1,000	125,750				1,300	350
5,100		29,000	150						1,500
224,000	219,000	709,500	40,000	95,000				15,566	1,500,200
40,500		98,700		5,800				2,044	21,800
2,500		10,700						6,431	
280,200	90,000	432,500	36,000	360,000				6,300	513,000
35,500		32,500							7,000
21,500	250,000	26,700	9,800	10,000		2,000			
507,900	78,750	705,900	86,600	4,343,800	20,000	50,000		18,830	2,164,650
1,731,870	1,016,000	2,021,500	290,800	1,499,800		37,400		23,200	3,580,618
20,000		45,300	2,000	209,000					200,000
\$5,767,470	\$4,778,250	\$7,717,100	\$1,693,400	\$10,066,450	\$118,000	\$155,400	\$60,000	\$110,846	\$10,959,758

WYOMING  
REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arcade . . .						\$52,100	\$54,475	\$106,575
Attica . . .					\$2,000	19,200	50,522	80,722
Bennington . . .						7,150	15,530	22,680
Castile . . . .					6,000	80,750	98,000	194,350
Covington. . . .					500	3,800	3,913	7,713
Eagle . . . . .						5,350	14,230	19,580
Galvesville . . .					4,000	21,200	37,275	62,475
Genesee Falls . .					2,000	2,800	12,200	17,000
Java . . . . .						7,300	44,125	51,425
Middlebury . . .						10,100	33,250	52,350
Orangeville . . .							5,000	5,000
Perry . . . . .					20,000	72,500	433,322	525,822
Pike . . . . .						5,500	20,275	25,775
Sheldon . . . .						5,900	28,150	34,050
Warsaw . . . . .			\$51,000		10,000	27,200	150,990	239,190
Wethersfield . .						4,700	8,310	13,010
Total			\$51,000		\$45,100	\$343,050	\$1,019,263	\$1,459,413

YATES

REAL ESTATE

					\$4,000	\$10,350	\$14,350
					5,100	41,300	46,400
	\$150				4,200	15,550	19,900
					90,500	36,030	126,530
				\$1,500	5,900	18,500	25,900
		\$75,000			61,500	177,300	313,800
					12,750	35,775	48,525
				1,000	61,400	52,325	114,775
					4,400	7,000	11,400
	\$150	\$75,000		\$2,500	\$249,750	\$394,030	\$721,430



**COMPARISON OF THE DIFFERENT KINDS OF  
EXEMPT PROPERTY FOR THE YEAR  
1909, EXCLUDING MISCELLANEOUS**

**Benevolent and Charitable**

**Public Schools**

**COMPARISON OF THE DIFFERENT KINDS OF  
EXEMPT PROPERTY FOR THE YEAR  
1909, EXCLUDING MISCELLANEOUS**

**Pension  
Property**

**Agricultural  
Societies**





COUNTY.

EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$15,900		\$48,500	\$1,980					\$3,995	\$36,200
19,200	\$6,000	37,400	9,800					6,322	2,000
7,150		13,100	940					1,496	
11,750		43,000	43,000		\$10,000			2,600	84,000
3,300		2,500	675					738	500
5,350		6,700	400					7,130	
21,200		32,200	2,850					2,225	4,000
2,800		11,675	615						2,600
7,300	2,000	38,050	2,125					1,950	
6,600		28,700	3,350		1,200				12,500
		4,300						700	
70,000		187,700	195,000				\$10,000	40,622	22,500
5,500		9,050	1,650		700			8,875	
5,900		26,800	1,350						
20,200		89,300	3,850	\$2,000	18,000		5,000	40,840	60,000
4,700		6,100	550					1,660	
\$206,850	\$8,000	\$585,075	\$268,135	\$2,000	\$29,900		\$15,000	\$119,153	\$224,300

COUNTY.

EXEMPTIONS.

\$4,000	\$5,800	\$50				\$4,500	
5,100	31,000	3,800	\$150			6,250	
4,200	9,400	2,050				4,100	\$150
90,500	20,880	5,200				9,950	
5,900	12,500	150				5,850	1,500
61,500	126,800	16,100			\$6,000	28,400	75,000
12,750	21,900	6,500				7,375	
60,900	24,900	6,300	1,500			9,625	1,500
4,400	3,700	900				2,400	
\$249,250	\$266,880	\$41,050	\$1,650			\$6,000	\$78,450
							\$78,150



BY COUNTIES.

EXEMPTIONS.

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*STATEMENT showing aggregate special franchise valuations in the several cities and towns of the State as made by the State Board of Tax Commissioners for the year 1909.*

County.	Cities and towns.	Special franchises.	
Albany.....	Albany, city .....	\$5,152,950	
	Berne.....	7,245	
	Bethlehem.....	34,025	
	Coeymans.....	43,275	
	Cohoes, city .....	518,250	
	Colonie.....	568,750	
	Green Island.....	390,200	
	Guilderland.....	9,050	
	Knox.....	1,530	
	New Scotland.....	22,525	
	Rensselaerville.....	3,800	
	Watervliet, city.....	590,125	
	Westerlo.....	2,090	
			\$7,343,815
Allegany.....	Alfred.....	\$20,050	
	Allen.....	1,825	
	Alma.....	17,405	
	Almond.....	13,145	
	Amity.....	20,650	
	Andover.....	25,620	
	Angelica.....	20,575	
	Belfast.....	11,750	
	Birdsall.....	895	
	Bolivar.....	39,800	
	Burns.....	10,860	
	Caneadea.....	2,650	
	Centerville.....	875	
	Clarksville.....	4,250	
	Cuba.....	32,025	
	Friendship.....	24,950	
	Genesee.....	47,200	
	Granger.....	1,620	
	Grove.....	3,320	
	Hume.....	9,350	
	Independence.....	13,725	
	New Hudson.....	1,325	
	Rushford.....	3,450	
	Scio.....	19,995	
	Ward.....	2,650	
	Wellsville.....	113,930	
	West Almond.....	1,430	
	Willing.....	9,945	
	Wirth.....	21,100	
			496,365
Broome.....	Barker.....	\$5,000	
	Binghamton, city .....	1,228,975	
	Binghamton.....	1,100	
	Chenango.....	12,610	
	Colesville.....	11,070	
	Conklin.....	6,085	
	Dickinson.....	16,775	
	Fenton.....	2,175	
	Kirkwood.....	5,575	
	Lisle.....	21,090	

County.	Cities and towns.	Special franchises.	
Broome—Con . . .	Maine . . . . .	\$21,950	
	Nanticoke . . . . .	3,225	
	Sanford . . . . .	42,505	
	Triangle . . . . .	19,765	
	Union . . . . .	167,255	
	Vestal . . . . .	15,160	
	Windsor . . . . .	8,770	
			\$1,589,085
Cattaraugus . . . .	Allegany . . . . .	\$61,925	
	Ashford . . . . .	12,700	
	Carrollton . . . . .	44,400	
	Cold Spring . . . . .	6,675	
	Conewango . . . . .	4,800	
	Dayton . . . . .	13,545	
	East Otto . . . . .	3,250	
	Elko . . . . .	1,450	
	Ellicottville . . . . .	23,900	
	Farmersville . . . . .	6,125	
	Franklinville . . . . .	14,050	
	Freedom . . . . .	5,850	
	Great Valley . . . . .	25,600	
	Hinsdale . . . . .	5,600	
	Humphrey . . . . .	2,400	
	Ischua . . . . .	7,450	
	Leon . . . . .	4,350	
	Little Valley . . . . .	38,775	
	Lyndon . . . . .	250	
	Machias . . . . .	6,500	
	Mansfield . . . . .	3,150	
	Napoli . . . . .	6,900	
	New Albion . . . . .	14,575	
	Olean, city . . . . .	380,300	
	Olean . . . . .	16,000	
	Otto . . . . .	3,650	
	Perrysburg . . . . .	14,375	
	Persia . . . . .	32,200	
	Portville . . . . .	48,725	
	Randolph . . . . .	22,875	
	Red House . . . . .	2,030	
	Salamanca . . . . .	114,350	
	South Valley . . . . .	4,850	
	Yorkshire . . . . .	9,250	
			962,825
Cayuga . . . . .	Auburn, city . . . . .	\$832,450	
	Aurelius . . . . .	56,100	
	Brutus . . . . .	110,960	
	Cato . . . . .	8,600	
	Conquest . . . . .	6,000	
	Fleming . . . . .	10,900	
	Genoa . . . . .	4,200	
	Ira . . . . .	8,285	
	Ledyard . . . . .	9,450	
	Locke . . . . .	3,900	
	Mentz . . . . .	14,450	
	Montezuma . . . . .	4,750	
	Moravia . . . . .	28,400	
	Niles . . . . .	6,350	
	Owasco . . . . .	18,125	
	Scipio . . . . .	12,250	
	Sempronius . . . . .	7,300	
	Sennett . . . . .	59,250	

County.	Cities and towns.	Special franchises.	
Cayuga—Con.	Springport.....	\$11,150	
	Sterling.....	9,040	
	Summerhill.....	2,150	
	Throop.....	12,150	
	Venice.....	8,300	
	Victory.....	7,195	
			\$1,251,705
Chautauqua.....	Arkwright.....	\$1,750	
	Busti.....	57,300	
	Carroll.....	10,000	
	Charlotte.....	4,370	
	Chautauqua.....	112,675	
	Cherry Creek.....	8,275	
	Clymer.....	6,525	
	Dunkirk, city.....	562,800	
	Dunkirk.....	14,300	
	Ellery.....	6,060	
	Ellicott.....	73,975	
	Ellington.....	6,025	
	French Creek.....	3,760	
	Gerry.....	7,495	
	Hanover.....	173,500	
	Harmony.....	23,525	
	Jamestown, city.....	612,070	
	Kiantone.....	7,820	
	Mina.....	4,060	
	Poland.....	14,525	
	Pomfret.....	129,000	
	Portland.....	100,975	
	Ripley.....	44,000	
	Sheridan.....	51,350	
	Sherman.....	11,950	
	Stockton.....	3,725	
	Villanova.....	3,525	
	Westfield.....	241,500	
			2,323,510
Chemung.....	Ashland.....	\$4,775	
	Baldwin.....	1,750	
	Big Flats.....	13,915	
	Catlin.....	3,695	
	Chemung.....	19,625	
	Elmira, city.....	1,313,700	
	Elmira.....	60,650	
	Erin.....	4,240	
	Horseheads.....	131,375	
	Southport.....	17,800	
	Van Etten.....	7,885	
	Veteran.....	10,035	
			1,589,445
Chenango.....	Afton.....	\$11,785	
	Bainbridge.....	15,040	
	Columbus.....	2,700	
	Coventry.....	2,185	
	German.....	425	
	Greene.....	10,650	
	Guilford.....	12,975	
	Lincklaen.....	750	
	McDonough.....	3,910	
	New Berlin.....	15,800	
	North Norwich.....	6,675	
	Norwich.....	172,910	
	Otselic.....	4,410	

County.	Cities and towns.	Special franchises.	
Chenango—Con.	Oxford.....	\$19,960	
	Pharsalia.....	580	
	Pitcher.....	1,325	
	Plymouth.....	4,885	
	Preston.....	2,460	
	Sherburne.....	8,700	
	Smithville.....	1,435	
	Smyrna.....	2,625	
			\$302,185
Clinton.....	Altona.....	\$1,500	
	Ausable.....	13,750	
	Beekmantown.....	9,150	
	Black Brook.....	13,350	
	Champlain.....	72,125	
	Chazy.....	11,100	
	Clinton.....	4,000	
	Dannemora.....	2,400	
	Ellenburg.....	7,650	
	Mooers.....	11,825	
	Peru.....	13,600	
	Plattsburg, city.....	114,000	
	Plattsburg.....	20,175	
	Saranac.....	6,425	
	Schuyler Falls.....	4,800	
			305,850
Columbia.....	Ancram.....	\$3,900	
	Austerlitz.....	1,045	
	Canaan.....	4,200	
	Chatham.....	50,250	
	Claverack.....	22,050	
	Clermont.....	10,050	
	Copake.....	6,600	
	Gallatin.....	1,250	
	Germantown.....	5,100	
	Ghent.....	43,840	
	Greenport.....	18,600	
	Hillsdale.....	5,275	
	Hudson, city.....	171,700	
	Kinderhook.....	19,430	
	Livingston.....	16,850	
	New Lebanon.....	3,360	
	Stockport.....	13,800	
	Stuyvesant.....	20,050	
	Taghkanic.....	900	
			418,250
Cortland.....	Cincinnatus.....	\$5,825	
	Cortland, city.....	271,325	
	Cortlandville.....	50,950	
	Cuyler.....	3,350	
	Freetown.....	2,750	
	Harford.....	2,635	
	Homer.....	67,350	
	Lapeer.....	3,625	
	Marathon.....	12,545	
	Preble.....	11,200	
	Scott.....	3,500	
	Solon.....	3,200	
	Taylor.....	1,900	
	Truxton.....	3,450	
	Virgil.....	9,700	
	Willett.....	2,440	
			455,745



County.	Cities and towns.	Special franchises.	
Delaware.....	Andes.....	\$6,570	
	Bovina.....	2,275	
	Colchester.....	5,935	
	Davenport.....	6,150	
	Delhi.....	17,050	
	Deposit.....	17,170	
	Franklin.....	8,740	
	Hamden.....	17,000	
	Hancock.....	29,525	
	Harpersfield.....	10,650	
	Kortright.....	6,195	
	Masonville.....	3,575	
	Meredith.....	6,280	
	Middletown.....	23,025	
	Roxbury.....	10,375	
	Sidney.....	57,960	
	Stamford.....	19,150	
	Tompkins.....	2,975	
	Walton.....	50,120	
			\$300,720
Dutchess.....	Amenia.....	\$17,400	
	Beekman.....	4,850	
	Clinton.....	4,400	
	Dover.....	20,950	
	East Fishkill.....	18,250	
	Fishkill.....	174,000	
	Hyde Park.....	36,900	
	La Grange.....	16,200	
	Milan.....	4,000	
	Northeast.....	15,475	
	Pawling.....	11,075	
	Pine Plains.....	7,525	
	Pleasant Valley.....	6,400	
	Poughkeepsie, city.....	1,223,250	
	Poughkeepsie.....	122,800	
	Red Hook.....	15,000	
	Rhinebeck.....	49,650	
	Stanford.....	4,350	
	Union Vale.....	2,500	
	Wappinger.....	5,250	
	Washington.....	17,200	
			1,777,425
Erie.....	Alden.....	\$52,225	
	Amherst.....	132,200	
	Aurora.....	77,300	
	Boston.....	9,900	
	Brant.....	38,825	
	Buffalo, city.....	22,201,750	
	Cheektowaga.....	271,950	
	Clarence.....	22,950	
	Colden.....	2,700	
	Collins.....	76,550	
	Concord.....	55,175	
	East Hamburg.....	124,200	
	Eden.....	51,850	
	Elma.....	13,950	
	Evans.....	57,050	
	Grand Island.....	2,300	
	Hamburg.....	349,700	
	Holland.....	18,100	
	Lackawanna, city.....	406,650	

County.	Cities and towns.	Special franchises.	
Erie—Con.....	Lancaster.....	\$184,800	
	Marilla.....	4,220	
	Newstead.....	59,110	
	North Collins.....	35,500	
	Sardinia.....	14,075	
	Tonawanda, city.....	310,250	
	Tonawanda.....	171,400	
	Wales.....	9,900	
	West Seneca.....	172,750	
			\$24,927,330
Essex.....	Chesterfield.....	\$16,350	
	Crown Point.....	11,150	
	Elizabethtown.....	16,550	
	Essex.....	6,270	
	Jay.....	6,500	
	Keene.....	16,450	
	Lewis.....	4,450	
	Minerva.....	1,800	
	Moriah.....	36,210	
	Newcomb.....	400	
	North Elba.....	25,050	
	North Hudson.....	950	
	Saint Armand.....	6,125	
	Schroon.....	4,550	
	Ticonderoga.....	51,250	
	Westport.....	20,025	
	Willsboro.....	5,145	
	Willmington.....	740	
			229,965
Franklin.....	Altamont.....	\$45,250	
	Bangor.....	9,675	
	Belmont.....	7,250	
	Bombay.....	4,100	
	Brandon.....	1,025	
	Brighton.....	4,650	
	Burke.....	6,350	
	Chateaugay.....	19,600	
	Constable.....	3,475	
	Dickinson.....	1,425	
	Duane.....	5,350	
	Fort Covington.....	9,400	
	Franklin.....	7,600	
	Harrietstown.....	60,450	
	Malone.....	82,175	
	Moir.....	8,650	
	Santa Clara.....	3,150	
	Waverly.....	5,450	
	Westville.....	4,400	
			289,425
Fulton.....	Bleecker.....	\$300	
	Broadablin.....	6,600	
	Caroga.....	1,650	
	Ephratah.....	12,000	
	Gloversville, city.....	363,075	
	Johnstown, city.....	178,100	
	Johnstown.....	37,350	
	Mayfield.....	11,450	
	Northampton.....	3,875	
	Oppenheim.....	17,500	
	Perth.....	18,500	
	Stratford.....	1,375	
			651,775

County.	Cities and towns.	Special franchises.	
Genesee.....	Alabama.....	\$10,100	
	Alexander.....	22,175	
	Batavia.....	389,900	
	Bergen.....	26,150	
	Bethany.....	27,950	
	Byron.....	9,900	
	Darien.....	34,500	
	Elba.....	10,300	
	Le Roy.....	106,800	
	Oakfield.....	15,550	
	Pavilion.....	40,975	
	Pembroke.....	35,550	
	Stafford.....	14,350	
			<b>\$744,200</b>
Greene.....	Ashland.....	\$975	
	Athens.....	16,975	
	Cairo.....	12,370	
	Catskill.....	195,200	
	Coxsackie.....	29,600	
	Durham.....	3,115	
	Greenville.....	7,555	
	Hunter.....	41,500	
	Jewett.....	2,300	
	Lexington.....	1,535	
	New Baltimore.....	15,625	
	Prattsville.....	2,450	
	Windham.....	6,160	
			<b>335,360</b>
Hamilton.....	Arietta.....	\$115	
	Hope.....	200	
	Indian Lake.....	1,325	
	Inlet.....	21,250	
	Lake Pleasant.....	1,750	
	Long Lake.....	12,100	
	Morehouse.....	475	
	Wells.....	260	
			<b>37,475</b>
Herkimer.....	Columbia.....	\$1,650	
	Danube.....	11,400	
	Fairfield.....	6,650	
	Frankfort.....	99,020	
	German Flats.....	222,350	
	Herkimer.....	123,300	
	Litchfield.....	1,200	
	Little Falls, city.....	203,250	
	Little Falls.....	31,475	
	Manheim.....	32,700	
	Newport.....	18,675	
	Norway.....	1,715	
	Ohio.....	970	
	Russia.....	4,650	
	Salisbury.....	1,900	
	Schuyler.....	46,200	
	Stark.....	3,580	
	Warren.....	6,750	
	Webb.....	27,700	
	Wilmurt.....	325	
	Winfield.....	8,425	
			<b>853,885</b>

County.	Cities and towns.	Special franchises.	
Jefferson.....	Adams.....	\$24,660	
	Alexandria.....	79,400	
	Antwerp.....	13,650	
	Brownville.....	53,000	
	Cape Vincent.....	9,900	
	Champion.....	35,925	
	Clayton.....	28,750	
	Ellisburg.....	17,300	
	Henderson.....	4,700	
	Hounsfield.....	17,085	
	Le Ray.....	19,250	
	Lorrain.....	5,050	
	Lyme.....	25,100	
	Orleans.....	5,600	
	Pamelia.....	21,550	
	Philadelphia.....	17,000	
	Rodman.....	5,650	
	Rutland.....	10,300	
	Theresa.....	11,700	
	Watertown, city.....	424,950	
	Watertown.....	14,800	
	Wilna.....	88,350	
	Worth.....	400	
			\$934,070
Lewis.....	Croghan.....	\$6,050	
	Denmark.....	8,000	
	Diana.....	8,650	
	Greig.....	3,150	
	Harrisburg.....	1,175	
	High Market.....	210	
	Lewis.....	175	
	Leyden.....	9,925	
	Lowville.....	39,225	
	Lyonsdale.....	7,050	
	Martinsburg.....	4,425	
	Montague.....	650	
	New Bremen.....	2,200	
	Osceola.....	750	
	Pinckney.....	800	
	Turin.....	2,650	
	Watson.....	700	
	West Turin.....	19,610	
			115,395
Livingston.....	Avon.....	\$59,800	
	Caledonia.....	44,960	
	Conesus.....	4,650	
	Geneseo.....	48,150	
	Groveland.....	16,300	
	Leicester.....	17,050	
	Lima.....	36,300	
	Livonia.....	22,550	
	Mount Morris.....	57,175	
	North Dansville.....	37,480	
	Nunda.....	22,900	
	Ossian.....	4,050	
	Portage.....	4,200	
	Sparta.....	11,100	
	Springwater.....	11,700	
	West Sparta.....	9,800	
	York.....	26,850	
			435,015

County.	Cities and towns.	Special franchises.	
Madison.....	Brookfield.....	\$7,600	
	Cazenovia.....	30,525	
	De Ruyter.....	8,675	
	Eaton.....	11,950	
	Fenner.....	550	
	Georgetown.....	3,550	
	Hamilton.....	12,525	
	Lebanon.....	1,375	
	Lenox.....	150,925	
	Lincoln.....	7,125	
	Madison.....	9,675	
	Nelson.....	3,900	
	Oneida, city.....	233,000	
	Smithfield.....	2,250	
	Stockbridge.....	4,775	
	Sullivan.....	24,675	
			\$513,075
Monroe.....	Brighton.....	\$109,825	
	Chili.....	19,750	
	Clarkson.....	13,115	
	Gates.....	84,350	
	Greece.....	182,675	
	Hamlin.....	12,050	
	Henrietta.....	33,950	
	Irondequoit.....	147,200	
	Mendon.....	54,750	
	Ogden.....	41,350	
	Parma.....	16,075	
	Penfield.....	29,300	
	Perinton.....	85,225	
	Pittsford.....	92,250	
	Riga.....	22,275	
	Rochester, city.....	12,072,800	
	Rush.....	32,900	
	Sweden.....	146,150	
	Webster.....	97,000	
	Wheatland.....	23,750	
			13,316,740
Montgomery....	Amsterdam, city.....	\$361,800	
	Amsterdam.....	29,900	
	Canajoharie.....	101,475	
	Charleston.....	1,995	
	Florida.....	29,190	
	Glen.....	22,225	
	Minden.....	91,650	
	Mohawk.....	40,425	
	Palatine.....	23,650	
	Root.....	4,650	
	Saint Johnsville.....	28,300	
			735,260
Nassau.....	Hempstead.....	\$1,094,700	
	North Hempstead.....	561,000	
	Oyster Bay.....	373,650	
			2,029,350
Niagara.....	Cambria.....	\$7,950	
	Hartland.....	10,900	
	Lewiston.....	51,100	
	Lockport, city.....	604,800	
	Lockport.....	20,300	
	Newfane.....	25,500	
	Niagara Falls, city.....	1,417,400	
	Niagara.....	104,750	

County.	Cities and towns.	Special franchises.	
Niagara—Con.	North Tonawanda, city.....	\$589,100	
	Pendleton.....	11,200	
	Porter.....	20,000	
	Royalton.....	43,550	
	Somerset.....	11,850	
	Wheatfield.....	75,400	
	Wilson.....	9,500	
			\$3,003,300
Oneida.....	Annsville.....	\$2,760	
	Augusta.....	5,735	
	Ava.....	200	
	Boonville.....	12,875	
	Bridgewater.....	4,050	
	Camden.....	15,925	
	Deerfield.....	90,275	
	Florence.....	1,800	
	Floyd.....	3,050	
	Forestport.....	6,200	
	Kirkland.....	44,750	
	Lee.....	2,825	
	Marcy.....	12,765	
	Marshall.....	6,825	
	New Hartford.....	178,800	
	Paris.....	11,940	
	Remsen.....	10,470	
	Rome, city.....	393,900	
	Sangerfield.....	14,915	
	Steuben.....	2,525	
	Trenton.....	34,500	
	Utica, city.....	3,156,550	
	Vernon.....	37,760	
	Verona.....	21,600	
	Vienna.....	13,200	
	Western.....	2,350	
	Westermoreland.....	16,350	
	Whitestown.....	240,800	
			4,345,695
Onondaga.....	Camillus.....	\$45,800	
	Cicero.....	6,650	
	Clay.....	17,000	
	DeWitt.....	204,300	
	Elbridge.....	22,825	
	Fabius.....	10,550	
	Geddes.....	178,100	
	La Fayette.....	65,700	
	Lysander.....	69,450	
	Manlius.....	103,700	
	Marcellus.....	71,825	
	Onondaga.....	170,050	
	Otisco.....	2,500	
	Pompey.....	3,750	
	Salina.....	78,400	
	Skaneateles.....	99,050	
	Spafford.....	1,725	
	Syracuse, city.....	6,966,000	
	Tully.....	43,925	
	Van Buren.....	34,950	
			8,196,250
Ontario.....	Bristol.....	\$9,500	
	Canadice.....	4,900	
	Canandaigua.....	225,600	
	East Bloomfield.....	24,050	

County.	Cities and towns.	Special franchises.	
Ontario—Con	Farmington.....	\$25,580	
	Geneva, city.....	402,800	
	Geneva.....	15,150	
	Gorham.....	15,800	
	Hopewell.....	16,200	
	Manchester.....	43,650	
	Naples.....	16,850	
	Phelps.....	61,700	
	Richmond.....	9,750	
	Seneca.....	23,650	
	South Bristol.....	4,750	
	Victor.....	31,775	
	West Bloomfield.....	20,900	
			\$952,605
Orange.....	Blooming Grove.....	\$16,000	
	Chester.....	25,545	
	Cornwall.....	29,900	
	Crawford.....	1,325	
	Deer Park.....	11,225	
	Goshen.....	64,065	
	Greenville.....	4,100	
	Hamptonburg.....	6,550	
	Highlands.....	13,525	
	Middletown, city.....	233,000	
	Minisink.....	6,375	
	Monroe.....	17,885	
	Montgomery.....	67,875	
	Mount Hope.....	1,800	
	Newburg, city.....	433,900	
	Newburg.....	86,800	
	New Windsor.....	29,850	
	Port Jervis, city.....	187,025	
	Tuxedo.....	15,950	
	Wallkill.....	21,955	
	Warwick.....	24,025	
	Wawayanda.....	8,625	
	Woodbury.....	19,650	
			1,326,950
Orleans.....	Albion.....	\$151,900	
	Barre.....	19,000	
	Carlton.....	31,000	
	Clarendon.....	14,025	
	Gaines.....	20,480	
	Kendall.....	10,900	
	Murray.....	65,000	
	Ridgeway.....	130,130	
	Shelby.....	11,300	
	Yates.....	26,725	
			480,460
Oswego.....	Albion.....	\$9,750	
	Constantia.....	17,550	
	Fulton, city.....	147,800	
	Granby.....	14,425	
	Hannibal.....	12,465	
	Hastings.....	16,475	
	Mexico.....	24,550	
	New Haven.....	8,000	
	Orwell.....	750	
	Oswego, city.....	643,600	
	Oswego.....	17,760	
	Palermo.....	2,600	

County.	Cities and towns.	Special franchises.	
Oswego—Con...	Parish.....	\$5,125	
	Redfield.....	450	
	Richland.....	47,975	
	Sandy Creek.....	15,100	
	Schroepfel.....	63,040	
	Scriba.....	18,225	
	Volney.....	9,425	
	West Monroe.....	800	
	Williamstown.....	3,000	
			\$1,078,865
Otsego.....	Burlington.....	\$4,275	
	Butternuts.....	3,935	
	Cherry Valley.....	7,000	
	Decatur.....	1,000	
	Edmeston.....	11,640	
	Exeter.....	1,475	
	Hartwick.....	10,300	
	Laurens.....	16,200	
	Maryland.....	17,050	
	Middlefield.....	8,575	
	Milford.....	9,300	
	Morris.....	5,550	
	New Lisbon.....	3,250	
	Oneonta, city.....	263,650	
	Oneonta.....	17,950	
	Otego.....	12,575	
	Otsego.....	98,475	
	Pittsfield.....	2,350	
	Plainfield.....	1,795	
	Richfield.....	28,210	
	Roseboom.....	2,175	
	Springfield.....	9,325	
	Unadilla.....	35,850	
	Westford.....	2,250	
	Worcester.....	19,000	
			593,155
Putnam.....	Carmel.....	\$10,100	
	Kent.....	9,100	
	Patterson.....	6,450	
	Philipstown.....	25,350	
	Putnam Valley.....	3,600	
	Southeast.....	46,325	
			100,925
Rensselaer.....	Berlin.....	\$5,900	
	Brunswick.....	29,350	
	East Greenbush.....	15,550	
	Grafton.....	5,600	
	Hoosick.....	104,850	
	Nassau.....	4,950	
	North Greenbush.....	13,575	
	Petersburg.....	5,300	
	Pittstown.....	16,385	
	Poestenkill.....	3,350	
	Rensselaer, city.....	1,398,900	
	Sand Lake.....	5,500	
	Schaghticoke.....	30,800	
	Schodack.....	49,350	
	Stephentown.....	4,575	
	Troy, city.....	3,293,650	
			4,987,585



County.	Cities and towns.	Special franchises.	
Rockland.....	Clarkstown.....	\$66,000	
	Haverstraw.....	119,150	
	Orangetown.....	198,800	
	Ramapo.....	137,150	
	Stony Point.....	18,600	
			\$539,700
Saint Lawrence..	Brasher.....	\$4,550	
	Canton.....	66,650	
	Clifton.....	2,600	
	Colton.....	3,935	
	De Kalb.....	17,250	
	De Peyster.....	900	
	Edwards.....	4,400	
	Fine.....	4,325	
	Fowler.....	7,500	
	Gouverneur.....	50,050	
	Hammond.....	12,625	
	Hermon.....	1,750	
	Hopkinton.....	2,925	
	Lawrence.....	10,900	
	Lisbon.....	18,925	
	Louisville.....	6,125	
	Macomb.....	1,500	
	Madrid.....	7,450	
	Massena.....	71,125	
	Morristown.....	14,950	
	Norfolk.....	12,775	
	Ogdensburg, city.....	162,320	
	Oswegatchie.....	24,025	
	Parishville.....	5,175	
	Piercefield.....	2,050	
	Pierrepont.....	2,850	
	Pitcairn.....	400	
	Potsdam.....	75,400	
	Rossie.....	3,750	
	Russell.....	1,250	
	Stockholm.....	8,900	
	Waddington.....	4,550	
			613,880
Saratoga.....	Ballston.....	\$17,750	
	Charlton.....	5,550	
	Clifton Park.....	46,000	
	Corinth.....	12,200	
	Day.....	400	
	Edinburg.....	200	
	Galway.....	3,765	
	Greenfield.....	15,300	
	Hadley.....	1,250	
	Half Moon.....	154,575	
	Malta.....	17,450	
	Milton.....	149,700	
	Moreau.....	67,800	
	Northumberland.....	5,265	
	Saratoga Springs.....	380,550	
	Saratoga.....	54,100	
	Stillwater.....	98,700	
	Waterford.....	286,700	
	Wilton.....	10,550	
			\$1,327,805
Schenectady....	Duanesburg.....	\$10,315	
	Glenville.....	147,950	
	Niskayuna.....	172,850	

County.	Cities and towns.	Special franchises.	
Schenectady, Con.	Princetown.....	\$2,800	
	Rotterdam.....	105,800	
	Schenectady, city.....	2,294,800	
			\$2,734,515
Schoharie.....	Blenheim.....	\$1,035	
	Broome.....	1,150	
	Carlisle.....	2,055	
	Cobleskill.....	27,350	
	Conesville.....	1,230	
	Esperance.....	9,350	
	Fulton.....	1,375	
	Gilboa.....	5,875	
	Jefferson.....	6,350	
	Middleburg.....	14,475	
	Richmondville.....	13,350	
	Schoharie.....	17,275	
	Seward.....	3,485	
	Sharon.....	6,350	
	Summit.....	1,850	
	Wright.....	2,825	
			115,380
Schuyler.....	Catherine.....	\$17,700	
	Cayuta.....	1,700	
	Dix.....	72,300	
	Hector.....	20,630	
	Montour.....	28,600	
	Orange.....	2,450	
	Reading.....	13,775	
	Tyrone.....	5,650	
			162,805
Seneca.....	Covert.....	\$15,800	
	Fayette.....	20,400	
	Junius.....	14,800	
	Lodi.....	6,897	
	Ovid.....	13,650	
	Romulus.....	7,600	
	Seneca Falls.....	239,450	
	Tyre.....	16,700	
	Varick.....	7,800	
	Waterloo.....	194,500	
			537,597
Steuben.....	Addison.....	\$39,980	
	Avoca.....	21,300	
	Bath.....	93,915	
	Bradford.....	715	
	Cameron.....	5,255	
	Campbell.....	5,475	
	Canisteo.....	73,500	
	Caton.....	30,800	
	Cohocton.....	15,900	
	Corning, city.....	460,050	
	Corning.....	38,815	
	Dansville.....	7,150	
	Erwin.....	36,125	
	Freemont.....	2,800	
	Greenwood.....	42,240	
	Hartsville.....	650	
	Hornby.....	2,350	
	Hornell, city.....	318,800	
	Hornellsville.....	44,355	
	Howard.....	6,250	
	Jasper.....	22,140	

County.	Cities and towns.	Special franchises.	
Steuben—Con.	Lindley .....	\$7,775	
	Prattsburg .....	5,050	
	Pulteney .....	3,875	
	Rathbone .....	3,735	
	Thurston .....	1,200	
	Troupsburg .....	3,675	
	Tuscarora .....	7,700	
	Urbana .....	11,575	
	Wayland .....	20,600	
	Wayne .....	4,375	
	West Union .....	2,160	
	Wheeler .....	4,540	
	Woodhull .....	4,365	
			\$1,349,190
Suffolk.....	Babylon .....	\$196,000	
	Brookhaven .....	204,950	
	East Hampton .....	80,200	
	Huntington .....	225,150	
	Islip .....	198,850	
	Riverhead .....	35,800	
	Shelter Island .....	4,750	
	Smithtown .....	21,000	
	Southampton .....	223,450	
	Southold .....	38,450	
			1,228,600
Sullivan.....	Bethel .....	\$4,325	
	Callicoon .....	1,900	
	Cochecton .....	7,400	
	Delaware .....	8,575	
	Fallsburg .....	4,400	
	Forestburg .....	2,150	
	Freemont .....	2,925	
	Highland .....	1,000	
	Liberty .....	33,000	
	Lumberland .....	350	
	Mamakating .....	13,500	
	Neversink .....	1,400	
	Rockland .....	16,610	
	Thompson .....	15,550	
	Tusten .....	2,900	
			115,985
Tioga .....	Barton .....	\$148,945	
	Berkshire .....	4,825	
	Candor .....	11,075	
	Newark Valley .....	10,775	
	Nichols .....	15,525	
	Owego .....	111,215	
	Richford .....	4,225	
	Spencer .....	9,750	
	Tioga .....	6,045	
			322,380
Tompkins.....	Caroline .....	\$8,250	
	Danby .....	5,675	
	Dryden .....	25,030	
	Enfield .....	5,080	
	Groton .....	13,100	
	Ithaca, city .....	419,850	
	Ithaca .....	27,400	
	Lansing .....	7,300	
	Newfield .....	4,040	
	Ulysses .....	19,225	
			534,950

County.	Cities and towns.	Special franchises.	
Ulster.....	Denning.....	\$500	
	Esopus.....	15,300	
	Gardiner.....	4,200	
	Hardenburg.....	590	
	Hurley.....	5,900	
	Kingston, city.....	590,250	
	Kingston.....	650	
	Lloyd.....	688,650	
	Marbletown.....	6,600	
	Marlboro.....	27,750	
	New Paltz.....	22,600	
	Olive.....	8,200	
	Plattekill.....	5,750	
	Rochester.....	4,150	
	Rosendale.....	9,050	
	Saugerties.....	47,675	
	Shandaken.....	19,850	
	Shawangunk.....	3,900	
	Ulster.....	25,200	
	Wawarsing.....	25,150	
	Woodstock.....	3,900	
			\$1,515,815
Warren.....	Bolton.....	\$2,525	
	Caldwell.....	27,725	
	Chester.....	6,450	
	Glens Falls, city.....	304,050	
	Hague.....	6,250	
	Horicon.....	1,625	
	Johnsburg.....	3,600	
	Luzerne.....	5,025	
	Queensbury.....	42,075	
	Stony Creek.....	900	
	Thurman.....	1,300	
	Warrensburg.....	8,200	
			409,725
Washington.....	Argyle.....	\$5,050	
	Cambridge.....	13,785	
	Dresden.....	6,000	
	Easton.....	21,700	
	Fort Ann.....	14,200	
	Fort Edward.....	132,050	
	Granville.....	33,950	
	Greenwich.....	63,400	
	Hampton.....	3,650	
	Hartford.....	7,900	
	Hebron.....	4,600	
	Jackson.....	4,600	
	Kingsbury.....	160,250	
	Putnam.....	12,925	
	Salem.....	14,100	
	White Creek.....	22,100	
	Whitehall.....	79,425	
			599,685
Wayne.....	Arcadia.....	\$199,650	
	Butler.....	6,055	
	Galen.....	65,850	
	Huron.....	10,400	
	Lyons.....	134,250	
	Macedon.....	41,675	
	Marion.....	4,900	

County.	Cities and towns.	Special franchises.	
Wayne—Con.	Ontario.....	\$77,650	
	Palmyra.....	69,300	
	Rose.....	8,000	
	Savannah.....	12,375	
	Sodus.....	81,900	
	Walworth.....	7,250	
	Williamson.....	77,950	
	Wolcott.....	27,215	
			<hr/>
			\$824,420
Westchester....	Bedford.....	\$66,250	
	Cortlandt.....	299,000	
	Eastchester.....	350,650	
	Greenburg.....	980,700	
	Harrison.....	176,700	
	Lewisboro.....	13,945	
	Mamaroneck.....	617,200	
	Mount Pleasant.....	240,775	
	Mount Vernon, city.....	1,618,650	
	New Castle.....	73,000	
	New Rochelle, city.....	1,295,650	
	North Castle.....	27,000	
	North Salem.....	20,850	
	Ossining.....	220,150	
	Pelham.....	384,950	
	Poundridge.....	6,300	
	Rye.....	1,229,900	
	Scarsdale.....	142,250	
	Somers.....	13,450	
	White Plains.....	423,500	
	Yonkers, city.....	2,024,650	
	Yorktown.....	6,000	
			<hr/>
			10,231,520
Wyoming.....	Arcade.....	\$15,200	
	Attica.....	69,275	
	Bennington.....	5,675	
	Castile.....	14,175	
	Covington.....	8,300	
	Eagle.....	8,800	
	Gainesville.....	20,750	
	Genesee Falls.....	5,180	
	Java.....	8,000	
	Middlebury.....	12,300	
	Orangeville.....	9,300	
	Perry.....	47,025	
	Pike.....	7,200	
	Sheldon.....	8,800	
	Warsaw.....	49,800	
	Wethersfield.....	7,500	
			<hr/>
			297,280
Yates.....	Barrington.....	\$7,500	
	Benton.....	12,325	
	Italy.....	3,350	
	Jerusalem.....	60,050	
	Middlesex.....	6,350	
	Milo.....	73,825	
	Potter.....	8,625	
	Starkey.....	13,225	
	Torrey.....	9,950	
			<hr/>
			195,200

County.	Cities and towns.	Special franchises.
Greater New York:		
	Borough of the Bronx.....	\$23,209,400
	Borough of Brooklyn.....	98,976,500
	Borough of Manhattan.....	334,299,800
	Borough of Queens.....	14,876,700
	Borough of Richmond.....	2,639,500
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		\$474,001,900
	Total for State.....	\$587,989,367
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# APPENDIX A.

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## ALBANY.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Albany, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.		Equalized value of real and special franchises.	Total assessed value of personal property ex- clusive of bank stock.
Albany, city.....	.....	\$76,667,475	\$74,989,149	\$5,546,050
Cohoes, city.....	.....	11,159,586	11,103,511	367,950
Watervliet, city.....	.....	5,178,885	5,771,579	26,500
Berne.....	37,855	661,185	623,080	12,650
Bethlehem.....	30,331	2,739,180	3,225,100	33,300
Coeymans.....	29,951	1,855,750	2,217,897	54,850
Colonie.....	34,528	6,487,866	6,198,766	258,490
Green Island.....	.....	2,351,117	2,416,973	6,700
Guiderland.....	35,302	1,410,250	1,380,700	30,700
Knox.....	25,877	547,430	542,130	3,200
New Scotland.....	36,052	1,452,575	1,779,898	34,150
Rensselaerville.....	36,662	726,100	698,581	32,325
Westerlo.....	35,531	577,550	867,585	5,200
Totals.....	302,089	\$111,814,949	\$111,814,949	\$6,412,065

## ALBANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Albany, city.....	.....	\$5,546,050	\$80,535,199	.....
Cohoes, city.....	.....	367,950	11,471,461	.....
Watervliet, city.....	.....	26,500	5,798,079	.....
Berne.....	.....	12,650	635,730	\$7,310 32
Bethlehem.....	.....	33,300	3,258,400	18,937 12
Coevymans.....	.....	54,850	2,272,747	12,162 87
Colonie.....	.....	258,490	6,457,256	28,257 46
Green Island.....	.....	6,700	2,423,673	181 80
Guiderland.....	.....	30,700	1,411,400	5,605 63
Knox.....	.....	3,200	545,330	3,327 10
New Scotland.....	.....	34,150	1,814,048	9,858 89
Rensselaerville.....	.....	32,325	730,906	6,946 91
Westerlo.....	.....	5,200	872,785	6,882 35
Totals.....	.....	\$6,412,065	\$118,227,014	\$99,470 45

# ALBANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albany, city.....	\$1,242,083 94	\$379,394 54	\$4,804 23	\$1,626,282 71
Cohoes, city.....	4,027 94	52,939 37	670 37	57,637 68
Watervliet, city.....	2,037 32	25,745 74	326 02	28,109 08
Berne.....	.....	2,762 23	34 98	10,107 53
Bethlehem.....	.....	14,157 68	179 28	33,274 08
Coeymans.....	.....	9,875 04	125 05	22,162 96
Colonie.....	.....	28,056 65	355 28	56,669 39
Green Island.....	.....	10,530 81	133 35	10,845 96
Guilderland.....	.....	6,132 50	77 66	11,815 79
Knox.....	.....	2,369 45	30 00	5,726 55
New Scotland.....	.....	7,882 01	99 80	17,840 70
Rensselaerville.....	.....	3,175 78	40 21	10,162 90
Westerlo.....	.....	3,792 23	48 02	10,722 60
Totals.....	\$1,248,149 20	\$546,814 03	\$6,924 25	\$1,901,357 93

ALBANY — Concluded.  
Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albany, city.....	{ .0198 {	\$6,782,703 22	\$67,827 03
Cohoes, city.....	.0124	712,571 81	7,125 72
Watervliet, city .....	.0050	127,320 21	1,273 20
Berne.....	.0054	.....	.....
Bethlehem.....	.0150	.....	.....
Coeymans.....	.0120	.....	.....
Colonie.....	.0116	.....	.....
Green Island.....	.0084	.....	.....
Guilderland.....	.0046	.....	.....
Knox.....	.0082	.....	.....
New Scotland.....	.0104	.....	.....
Rensselaerville.....	.0120	.....	.....
Westerlo.....	.0134	.....	.....
	.0184	.....	.....
Totals.....	.....	\$7,622,595 24	\$76,225 95

I, S. W. Pitts, Clerk of the Board of Supervisors of the county of Albany, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

S. W. PITTS, Clerk,  
P. O. address, City Hall, Albany, N. Y.

## ALLEGANY.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Allegany, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWN	Assessed value of real estate, including village and special franchises.	Equalized value of real estate and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alfred.....	19,200	\$438,300	\$19,350
Allen.....	22,764	249,390	1,800
Alma.....	23,349	373,674	6,450
Almond.....	27,374	474,590	15,470
Amity.....	21,960	208,473	81,490
Andover.....	23,756	719,360	39,490
Angelica.....	22,740	567,743	31,340
Belfast.....	21,988	683,970	25,750
Birdsall.....	22,267	217,325	5,850
Bolivar.....	22,600	1,066,073	65,650
Burns.....	15,482	531,301	35,075
Caneadea.....	21,950	682,450	15,400
Centerville.....	22,000	396,007	500
Clarksville.....	22,805	346,000	6,250
Cuba.....	22,150	1,296,635	107,850
Friendship.....	22,760	926,700	98,200
Genesee.....	22,905	509,928	6,900
Granger.....	20,450	317,525	4,475
Grove.....	21,070	289,360	.....

## ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Acres of land.	Equalized value of real and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Hume.....	24,274	\$941,443	\$844,508
Independence.....	21,572	382,185	393,518
New Hudson.....	22,200	379,635	404,708
Rushford.....	22,350	506,425	531,000
Scio.....	22,289	562,639	582,207
Ward.....	17,455	206,808	207,885
Wellsville.....	22,647	2,032,680	1,975,725
West Almond.....	22,109	183,987	228,263
Willing.....	22,150	362,981	340,065
Wirt.....	22,860	604,973	625,935
Totals.....	639,476	\$17,158,560	\$17,158,560
			\$946,250

ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alfred.....	.....	\$19,350	\$548,645	\$5,269 35
Allen.....	.....	1,800	280,060	3,952 32
Alma.....	.....	6,450	388,466	5,118 38
Almond.....	.....	15,470	602,995	7,181 78
Amity.....	.....	81,490	937,173	6,792 24
Andover.....	.....	39,490	785,455	4,769 24
Angelica.....	.....	31,340	589,964	10,305 15
Belfast.....	.....	25,750	707,141	5,209 45
Birdsall.....	.....	5,850	238,395	3,876 01
Bolivar.....	.....	65,650	1,071,530	1,976 51
Burns.....	.....	35,075	532,661	3,470 63
Caneadea.....	.....	15,400	642,073	14,458 78
Centerville.....	.....	500	391,950	3,906 76
Clarksville.....	.....	6,250	379,695	5,123 83
Cuba.....	.....	107,850	1,312,281	2,910 81
Friendship.....	.....	98,200	1,016,360	3,817 13
Genesee.....	.....	6,900	542,242	3,223 81
Granger.....	.....	4,475	330,310	4,453 87
Grove.....	.....	.....	294,640	3,268 02
Hume.....	.....	12,000	856,508	11,273 45
Independence.....	.....	8,100	401,618	4,128 40



ALLEGANY — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
New Hudson.....	.....	\$52,100	\$456,808	\$4,393 11
Rushford.....	.....	44,750	575,750	6,639 51
Scio.....	.....	16,550	598,757	8,654 83
Ward.....	.....	2,760	210,645	2,412 91
Wellsville.....	.....	228,850	2,204,575	5,195 40
West Almond.....	.....	2,000	230,263	4,031 31
Willing.....	.....	2,200	342,265	4,237 47
Wirt.....	.....	9,650	635,585	2,588 45
Totals.....	.....	\$946,250	\$18,104,810	\$152,638 91

## ALLEGANY — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Alfred.....	.....	\$1,966 96	\$34 78	\$7,271 09
Allen.....	.....	1,005 38	17 76	4,975 46
Alma.....	.....	1,394 54	24 62	6,537 54
Almond.....	.....	2,169 43	38 23	9,389 44
Amity.....	.....	3,364 32	59 41	10,215 97
Andover.....	.....	2,819 67	49 79	7,638 70
Angelica.....	.....	2,117 89	37 40	12,460 44
Belfast.....	.....	2,538 54	44 83	7,792 82
Birdsall.....	.....	857 75	15 11	4,748 87
Bolivar.....	.....	3,846 64	67 93	5,891 08
Burns.....	.....	1,912 28	33 77	5,416 68
Caneadea.....	.....	2,304 85	40 70	16,804 33
Centerville.....	.....	1,404 71	24 85	5,336 32
Clarksville.....	.....	1,363 05	24 07	6,510 95
Cuba.....	.....	4,710 90	83 20	7,704 91
Friendship.....	.....	3,648 59	64 44	7,530 16
Genesee.....	.....	1,946 57	34 38	5,204 76
Granger.....	.....	1,185 77	20 94	5,660 58
Grove.....	.....	1,059 18	18 68	4,345 88
Hume.....	.....	3,085 09	54 30	14,412 84
Independence.....	.....	1,441 75	25 46	5,595 61

ALLEGANY — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
New Hudson.....	.....	\$1, 635 83	\$28 96	\$6, 057 90
Rushford.....	.....	2, 066 86	36 50	8, 742 87
Scio.....	.....	2, 149 45	37 96	10, 842 24
Ward.....	.....	766 54	13 35	3, 192 80
Wellsville.....	.....	7, 914 21	139 77	13, 249 38
West Almond.....	.....	825 06	14 74	4, 871 11
Willing.....	.....	1, 391 93	21 70	5, 651 10
Wirt.....	.....	2, 281 56	40 29	4, 910 30
Totals.....	.....	\$65, 175 30	\$1, 147 92	\$218, 962 13

ALLEGANY — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alfred.....	.00211259	\$32,077 34	\$320 77
Allen.....	.00198075	.....	.....
Alma.....	.00171984	.....	.....
Almond.....	.001915977	.....	.....
Amity.....	.001293412	67,456 15	674 56
Andover.....	.001452243	75,297 72	752 97
Angelica.....	.0025786057	38,669 89	386 70
Belfast.....	.00109801	.....	.....
Birdsall.....	.00212978	.....	.....
Bolivar.....	.008305408	85,839 25	858 39
Burns.....	.001376126	.....	.....
Caneadea.....	.00250801	.....	.....
Centerville.....	.00134583	.....	.....
Clarksville.....	.00184836	.....	.....
Cuba.....	.00871941	293,347 10	2,933 47
Friendship.....	.001018627	218,870 02	2,188 70
Genesee.....	.00100706	.....	.....
Granger.....	.00175794	.....	.....
Grove.....	.00150189	.....	.....
Hume.....	.001511663	63,099 81	631 00
Independence.....	.00143372	30,022 41	300 22

# ALLEGANY — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law	Amount of taxes on bank stock.
New Hudson . . . . .	.00140315	.....	.....
Rushford . . . . .	.001586227	.....	.....
Scio . . . . .	.00187197	.....	.....
Ward . . . . .	.00152351	.....	.....
Wellsville . . . . .	.00969954	.....	.....
West Almond . . . . .	.00261905	\$362,025 25	\$3,620 25
Willing . . . . .	.00154747	.....	.....
Wirt . . . . .	.001056395	.....	.....
Totals . . . . .	.....	\$1,266,704 94	\$12,667 03

I, Charles Stillman, Clerk of the Board of Supervisors of the county of Allegany, do hereby certify that the foregoing is a true and correct statement of the aggregate valuation of the real and personal estate in the several towns in said county meeting in the month of November, 1909.

CHARLES STILLMAN, Clerk.  
P. O. address, Alfred, N. Y.

**BROOME.**

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Broome, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Barker.....	24,641	\$615,856 00	\$555,375 00	\$13,050
Binghamton, city.....	5,711	22,988,500 00	24,112,918 29	1,515,350
Binghamton.....	15,659	256,915 00	233,915 00	1,325
Chenango.....	21,618	755,175 00	690,870 00	7,800
Colesville.....	48,739	1,157,527 39	1,041,903 00	12,900
Conklin.....	15,028	666,150 00	586,150 00	12,750
Dickinson.....	3,224	534,475 00	469,774 00	21,400
Fenton.....	20,151	606,950 00	534,703 00	2,800
Kirkwood.....	17,786	690,025 00	614,137 00	3,350
Lisle.....	27,917	657,662 53	589,784 00	22,935
Maine.....	28,335	558,667 00	468,667 00	13,650
Nanticoke.....	15,497	190,741 00	169,645 63	5,000
Sanford.....	55,545	1,487,756 00	1,317,293 00	20,850
Triangle.....	25,472	685,965 00	602,558 00	13,050
Union.....	14,437	3,724,354 00	3,769,354 00	25,800
Vestal.....	31,992	709,950 75	648,950 75	1,300
Windsor.....	55,192	1,169,510 00	1,050,182 00	16,900
Totals.....	426,944	\$37,456,179 67	\$37,456,179 67	\$1,710,210

## BROOME — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.*

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barker.....	.....	\$13,050	\$568,425 00	\$3,631 64
Binghamton, city.....	.....	1,515,350	25,628,268 29	.....
Binghamton.....	.....	1,325	235,240 00	1,948 81
Chenango.....	.....	7,800	698,670 00	5,987 35
Colesville.....	.....	12,900	1,054,803 00	5,564 86
Conklin.....	.....	12,750	598,900 00	4,848 09
Dickinson.....	.....	21,400	491,174 00	998 68
Fenton.....	.....	2,800	537,503 00	3,064 86
Kirkwood.....	.....	3,350	617,487 00	2,972 79
Lisle.....	.....	22,935	612,719 00	5,287 02
Maine.....	.....	13,650	482,317 00	5,170 36
Nanticoke.....	.....	5,000	174,645 63	1,364 68
Sanford.....	.....	20,850	1,338,143 00	7,680 06
Triangle.....	.....	13,050	615,608 00	4,009 85
Union.....	.....	25,800	3,795,154 00	12,197 00
Vestal.....	.....	1,300	650,250 75	6,901 94
Windsor.....	.....	16,900	1,067,082 00	7,336 68
Totals.....	.....	\$1,710,210	\$39,166,389 67	\$78,964 67

BROOME — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Barker.....	.....	\$2,285.70	\$39 99	\$5,957 33
Binghamton, city.....	\$30,804 50	107,799 71	1,885 95	140,490 16
Binghamton.....	.....	945 93	16 56	2,911 30
Chenango.....	.....	2,769 22	48 45	8,805 02
Colesville.....	.....	4,241 49	74 20	9,880 55
Conklin.....	.....	2,408 25	42 13	7,298 47
Dickinson.....	.....	1,975 07	34 56	3,008 31
Fenton.....	.....	2,161 36	37 81	5,264 03
Kirkwood.....	.....	2,482 99	43 44	5,499 22
Lisle.....	.....	2,463 82	43 10	7,793 94
Maine.....	.....	1,939 45	33 93	7,143 74
Nanticoke.....	.....	702 27	12 29	2,079 24
Sanford.....	.....	5,380 83	94 14	13,155 03
Triangle.....	.....	2,621 78	45 87	6,677 50
Union.....	.....	15,655 26	273 89	28,126 15
Vestal.....	.....	2,614 73	45 74	9,562 41
Windsor.....	.....	4,290 86	75 07	11,702 61
Totals.....	\$30,804 50	\$162,738 72	\$2,847 12	\$275,355 01



## BROOME—Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.*

Barker.....	.0095	\$1,180,129 93	\$11,801 18
Binghamton, city.....			
Binghamton.....	.0113		
Chenango.....	.0117		
Colesville.....	.0085		
Conklin.....	.0108		
Dickinson.....	.0055		
Fenton.....	.0087		
Kirkwood.....	.0083		
Lisle.....	.0115		
Maine.....	.0125		
Nanticoke.....	.0107		
Sanford.....	.0088		
Triangle.....	.0096	36,395 95	363 96
Union.....	.0075	98,106 84	981 07
Vestal.....	.0135		
Windsor.....	.01		
Totals.....		\$1,314,632 72	\$13,146 21

I, A. L. Bonnell, Clerk of the Board of Supervisors of the county of Broome, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1909.

A. L. BONNELL, Clerk,  
P. O. address, Binghamton, N. Y.

## CATTARAUGUS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cattaraugus, as corrected by the Board of Supervisors at their annual meeting in the year 1908.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Allegany .....	44,989	\$1,477,670	\$1,637,670	\$16,350
Ashford .....	33,799	632,040	655,040	32,800
Carrollton .....	26,872	723,687	761,687	150
Cold Spring .....	18,787	293,820	273,820	5,870
Conewango .....	22,846	524,320	532,320	37,400
Dayton .....	23,137	633,712	595,712	31,060
East Otto .....	25,236	453,550	413,550	23,400
Elko .....	14,393	130,265	143,265	10,575
Ellicottville .....	28,459	797,140	806,140	37,900
Farmersville .....	29,443	547,685	545,685	26,250
Franklinville .....	31,804	1,120,931	1,085,931	135,675
Freedom .....	25,998	719,404	676,404	61,480
Great Valley .....	33,715	829,645	786,645	8,300
Hinsdale .....	24,786	722,908	716,908	14,450
Humphrey .....	22,583	259,195	232,195	4,200
Ischua .....	20,540	387,950	365,950	20,850
Leon .....	23,023	374,989	358,989	20,065
Little Valley .....	18,968	698,320	683,320	46,450
Lyndon .....	21,107	298,090	279,090	7,650

## CATTARAUGUS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, large estate, and special franchisees.	Equalized value of real estate and special franchisees.	Total.
Machias.....	25,890	\$685,839	\$670,839	\$18,200
Mansfield.....	24,821	463,100	443,100	7,250
Napoli.....	23,063	311,639	323,639	5,680
New Albion.....	22,988	617,471	601,471	20,975
Olean, town.....	21,086	801,443	836,443	700
Olean, city.....	760	6,246,085	6,423,085	266,750
Otto.....	20,104	440,499	420,499	15,200
Perrysburg.....	18,328	422,939	387,939	13,400
Persia.....	13,296	671,690	661,690	34,000
Portville.....	23,106	708,222	678,222	75,415
Randolph.....	23,040	699,942	724,942	81,120
Red House.....	36,392	277,700	247,700	13,025
Salamanca.....	11,827	1,589,151	1,569,151	17,850
South Valley.....	23,356	128,098	147,098	3,750
Yorkshire.....	23,580	569,475	572,475	25,975
Totals.....	802,122	\$26,258,614	\$26,258,614	\$1,140,165

## CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate all purposes.	Amount of town taxes.
Allegany.....	.....	\$16,350	\$1,654,020	\$6,186 91
Ashford.....	.....	32,800	687,840	5,046 51
Carrollton.....	.....	150	761,837	5,142 22
Cold Spring.....	.....	5,870	279,690	2,555 40
Conewango.....	.....	37,400	569,720	4,660 27
Dayton.....	.....	31,060	626,772	5,369 19
East Otto.....	.....	23,400	436,950	3,708 91
Elko.....	.....	10,575	153,840	1,818 12
Ellicottville.....	.....	37,900	844,040	7,062 56
Farmersville.....	.....	26,250	571,935	3,857 64
Franklinville.....	.....	135,675	1,221,606	6,254 62
Freedom.....	.....	61,480	737,884	9,371 93
Great Valley.....	.....	8,300	794,945	6,226 36
Hinsdale.....	.....	14,450	731,358	5,476 30
Humphrey.....	.....	4,200	236,395	4,436 40
Ischua.....	.....	20,850	386,800	4,023 20
Leon.....	.....	20,065	379,054	4,731 97
Little Valley.....	.....	46,450	729,770	3,738 30
Lyndon.....	.....	7,650	286,740	2,762 06
Machias.....	.....	18,200	689,039	5,576 04
Mansfield.....	.....	7,250	450,350	2,846 21

## CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Napoli.....	.....	\$5,680	\$329,319	\$3,604 11
New Albion.....	.....	20,975	622,446	6,542 63
Olean, town.....	.....	700	837,143	4,206 47
Olean, city.....	.....	266,750	6,689,835	.....
Otto.....	.....	15,200	435,699	2,981 66
Perrysburg.....	.....	13,400	401,339	3,380 32
Persia.....	.....	34,000	695,690	3,867 75
Portville.....	.....	75,415	753,637	6,162 14
Randolph.....	.....	81,120	806,062	3,686 56
Red House.....	.....	13,025	260,725	3,811 57
Salamanca.....	.....	17,850	1,587,001	686 37
South Valley.....	.....	3,750	150,848	2,609 59
Yorkshire.....	.....	25,975	598,450	6,720 67
Totals.....	.....	\$1,140,165	\$27,398,779	\$149,110 96

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Allegany.....	.....	\$4,950 20	\$106 07	\$11,243 18
Ashford.....	.....	2,058 58	44 11	7,149 20
Carrollton.....	.....	2,280 05	48 86	7,471 13
Coldspring.....	.....	837 06	17 94	3,410 40
Conewango.....	.....	1,705 07	36 54	6,401 88
Dayton.....	.....	1,875 82	40 19	7,285 20
East Otto.....	.....	1,307 72	28 02	5,044 65
Elko.....	.....	460 42	9 87	2,288 41
Ellicottville.....	.....	2,526 07	54 13	9,642 76
Farmersville.....	.....	1,711 70	36 68	5,606 02
Franklinville.....	.....	3,656 06	78 34	9,989 02
Freedom.....	.....	2,208 36	47 32	11,627 61
Great Valley.....	.....	2,379 13	50 98	8,656 47
Hinsdale.....	.....	2,188 83	46 90	7,712 03
Humphrey.....	.....	707 49	15 16	5,159 05
Ischua.....	.....	1,157 62	24 81	5,205 63
Leon.....	.....	1,134 44	24 31	5,890 72
Little Valley.....	.....	2,184 07	46 80	5,969 67
Lyndon.....	.....	858 16	18 39	3,638 61
Machias.....	.....	2,062 18	44 19	7,682 41
Mansfield.....	.....	1,347 82	28 88	4,222 91

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Napoli.....	.....	\$985 60	\$21 12	\$4,610 83
New Albion.....	.....	1,862 87	39 92	8,445 42
Olean, town.....	.....	2,505 43	53 69	6,765 59
Olean, city.....	\$6,283 97	20,021 53	429 02	26,734 52
Otto.....	.....	1,303 97	27 94	4,313 57
Perrysburg.....	.....	1,201 14	25 74	4,607 20
Persia.....	.....	2,082 08	44 61	5,994 44
Portville.....	.....	2,255 66	48 33	8,466 13
Randolph.....	.....	2,412 41	51 69	6,150 66
Red House.....	.....	780 30	16 73	4,608 60
Salamanca.....	.....	4,749 63	101 97	5,537 97
South Valley.....	.....	451 47	9 68	3,070 74
Yorkshire.....	.....	1,791 06	38 38	8,550 11
Total.....	\$6,283 97	\$82,000 00	\$1,757 31	\$239,152 24

CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Allegany.....	.0087285	\$52,000	\$520 00
Ashford.....	.....	.....	.....
Carrollton.....	.....	.....	.....
Coldspring.....	.....	.....	.....
Conewango.....	.....	41,396 22	413 96
Dayton.....	.....	.....	.....
East Otto.....	.....	.....	.....
Elko.....	.....	.....	.....
Ellicottville.....	.....	52,000	520 00
Farmersville.....	.....	.....	.....
Franklinville.....	.....	96,890	968 90
Freedom.....	.....	.....	.....
Great Valley.....	.....	.....	.....
Hinsdale.....	.....	.....	.....
Humphrey.....	.....	.....	.....
Ischua.....	.....	.....	.....
Leon.....	.....	.....	.....
Little Valley.....	.....	44,073 56	440 73
Lyndon.....	.....	.....	.....
Machias.....	.....	.....	.....
Mansfield.....	.....	.....	.....



CATTARAUGUS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Napoli.....	.....	.....	.....
New Albion.....	.....	\$120,000	\$1,200 00
Olean, town.....	.....	287,401 95	2,874 01
Olean, city.....	.....	1,091,058 35	10,910 58
Otto.....	.....	.....	.....
Perrysburg.....	.....	.....	.....
Persia.....	.....	82,649 14	826 49
Portville.....	.....	.....	.....
Randolph.....	.....	81,337 03	'813 37
Red House.....	.....	.....	.....
Salamanca.....	.....	119,900	1,199 00
South Valley.....	.....	.....	.....
Yorkshire.....	.....	.....	.....
Totals.....	.....	\$2,068,706 25	\$20,687 04

I, J. E. Chase, Clerk of the Board of Supervisors of the county of Cattaraugus, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

J. E. CHASE, Clerk,  
P. O. address, Great Valley, N. Y.

## CAYUGA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cayuga, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real and special franchises.	Equalized value of real and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Auburn, city.....	5,070	\$16,589,341	\$16,450,668	\$889,486
Aurelius.....	18,395	1,313,500	1,342,041	25,900
Brutus.....	12,288	1,658,073	1,662,814	100,210
Cato.....	19,437	892,297	876,540	15,925
Conquest.....	21,698	748,300	732,300	12,300
Fleming.....	13,389	680,900	707,935	5,450
Genoa.....	23,861	798,155	919,393	18,470
Ira.....	21,314	762,315	744,826	23,225
Ledyard.....	22,079	959,400	1,014,207	89,750
Locke.....	14,653	472,050	464,828	6,800
Mentz.....	9,954	1,057,507	1,064,118	31,500
Montezuma.....	10,578	785,220	772,166	20,000
Moravia.....	17,685	1,085,796	1,071,077	69,450
Niles.....	23,489	683,024	677,476	17,550
Owasco.....	12,405	901,205	897,898	17,400
Scipio.....	22,058	891,348	951,348	81,900
Sempronius.....	17,398	378,510	367,307	17,800
Sennett.....	17,597	1,096,415	1,044,751	20,625
Springport.....	13,463	836,029	906,259	47,200

## CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Acres of land.		Equalized value of real and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Sterling.....	\$27,177	\$1,129,751	\$1,042,191	\$13,350
Summerhill.....	14,840	304,590	286,316	10,330
Throop.....	11,299	532,425	526,950	7,500
Venice.....	24,286	716,160	753,475	53,375
Victory.....	21,133	572,866	568,293	23,350
Totals.....	415,546	\$35,845,177	\$35,845,177	\$1,618,846

CAYUGA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Auburn, city.....	.....	\$889,486	\$17,340,154	\$8,460 86
Aurelius.....	.....	25,900	1,367,941	10,460 16
Brutus.....	.....	100,210	1,763,024	4,447 13
Cato.....	.....	15,925	892,465	7,565 42
Conquest.....	.....	12,300	744,600	3,572 83
Fleming.....	.....	5,450	713,385	4,154 60
Genoa.....	.....	18,470	937,863	4,197 80
Ira.....	.....	23,225	768,051	4,020 99
Ledyard.....	.....	89,750	1,103,957	3,601 57
Locke.....	.....	6,800	471,628	4,690 49
Mentz.....	.....	31,500	1,095,618	5,212 93
Montezuma.....	.....	20,000	792,166	2,721 28
Moravia.....	.....	69,450	1,140,527	9,299 01
Niles.....	.....	17,550	695,026	6,846 58
Owasco.....	.....	17,400	915,298	6,390 70
Scipio.....	.....	81,900	1,033,248	3,434 73
Sempronius.....	.....	17,800	385,107	3,526 25
Sennett.....	.....	20,625	1,065,376	7,091 61
Springport.....	.....	47,200	953,459	3,934 55
Sterling.....	.....	13,350	1,055,541	14,475 39

## CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Summerhill.....	.....	\$10,330	\$296,646	\$2,649 25
Throop.....	.....	7,500	534,450	4,427 67
Venice.....	.....	53,375	806,850	8,944 00
Victory.....	.....	23,350	591,643	3,724 40
Totals.. . . .	.....	\$1,618,846	\$37,464,023	\$137,850 20

CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Auburn, city.....	.....	\$69,360 62	\$1,029 14	\$78,850 62
Aurelius.....	.....	5,471 76	81 19	16,013 11
Brutus.....	.....	7,052 10	104 64	11,603 87
Cato.....	.....	3,569 86	52 97	11,188 25
Conquest.....	.....	2,978 40	44 19	6,595 42
Fleming.....	.....	2,853 54	42 34	7,050 48
Genoa.....	.....	3,751 45	55 66	8,004 91
Ira.....	.....	3,072 20	45 58	7,138 77
Ledyard.....	.....	4,415 83	65 52	8,082 92
Locke.....	.....	1,886 51	27 99	6,604 99
Mentz.....	.....	4,382 47	65 02	9,660 42
Montezuma.....	.....	3,168 67	47 02	5,936 97
Moravia.....	.....	4,562 11	67 69	13,928 81
Niles.....	.....	2,780 10	41 25	9,667 93
Owasco.....	.....	3,661 19	54 32	10,106 21
Scipio.....	.....	4,132 99	61 32	7,629 04
Sempronius.....	.....	1,530 50	22 86	5,079 61
Sennett.....	.....	4,261 50	63 23	11,416 34
Springport.....	.....	3,813 84	56 59	7,804 98
Sterling.....	.....	4,222 17	62 65	18,760 21

**CAYUGA — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Summerhill.....	.....	\$1,186 58	\$17 60	3,853 43
Throop.....	.....	2,137 80	31 72	6,597 19
Venice.....	.....	3,227 40	47 89	12,219 29
Victory.....	.....	2,366 57	35 11	6,126 08
Totals.....	.....	\$149,846 16	\$2,223 49	\$289,919 85

## CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Auburn, city	.....	\$688,414 48	\$6,884 14
Aurelius	.001238	.....	.....
Brutus	.00728	.....	.....
Cato	.001280	.....	.....
Conquest	.00872	.....	.....
Fleming	.001032	.....	.....
Genoa	.00982	.....	.....
Ira	.00938	.....	.....
Ledyard	.00816	157,014 98	1,570 15
Locke	.001382	31,500 00	315 00
Mentz	.00972	.....	.....
Montezuma	.00742	.....	.....
Moravia	.0014	207,939 50	2,079 39
Niles	.001308	.....	.....
Owasco	.0011	.....	.....
Scipio	.00788	.....	.....
Sempronius	.001284	.....	.....
Sennett	.001026	.....	.....
Springport	.00701	.....	.....
Sterling	.00680	.....	.....
Summerhill	.001218	.....	.....



## CAYUGA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY	Rate of tax on \$1 valuation.	valuation of -k under sec- the General	Amount of taxes on bank stock.
Throop.....	.001216	.....	.....
Venice.....	.001590	.....	.....
Victory.....	.0010	.....	.....
Totals.....	.....	\$1,084,868 96	\$10,848 68

I, James J. Hornell, Clerk of the Board of Supervisors of the county of Cayuga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in the said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

J. J. Hornell, *Clerk*  
P. O. address, Auburn, N. Y.

## CHAUTAUQUA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Chautauqua, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

	assessed value of real estate, including village property, real estate of corporations and special franchises.		
Arkwright	\$312,646	\$309,120	\$500
Busti	1,425,100	1,370,281	18,550
Carroll..	504,655	491,251	15,350.
Charlotte.	448,628	456,257	17,595
Chautauqu	2,420,995	2,336,238	60,480
Cherry Cre	465,569	472,702	6,100
Clymer	514,125	469,400	47,350
Dunkirk, city and town....	6,858,661	6,923,226	114,250
Ellery.....	1,002,405	986,368	59,840
Ellicott.....	1,683,628	1,630,143	11,450
Ellington.....	387,765	404,821	15,430
French Creek	351,460	309,212	3,700
Gerry ..	473,480	439,493	32,000
Hanover..	2,285,955	2,283,180	72,600
Harmony..	1,436,770	1,491,160	67,350
Jamestown, city	12,930,551	13,368,491	569,225
Kiantone.....	279,276	291,583	4,600
Mina.....	411,370	419,999	14,520
21,985			
6,632			
30,098			
19,065			
23,081			
21,832			
21,992			
30,402			
54,734			
4,364			
11,456			
22,028			

## CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITY.	Acres of land.	and special franchisees.	and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Poland . . . . .	22,447	\$594,430	\$586,195	\$15,065
Pomfret . . . . .	26,491	2,724,893	2,672,942	55,530
Portland . . . . .	21,347	1,672,350	1,710,392	60,100
Ripley . . . . .	30,761	1,525,795	1,470,343	89,150
Sheridan . . . . .	22,675	1,846,430	1,739,323	20,600
Sherman . . . . .	22,980	743,748	751,615	64,500
Stockton . . . . .	29,037	688,461	706,776	44,875
Villanova . . . . .	22,826	374,505	384,810	11,695
Westfield . . . . .	29,341	2,507,859	2,396,189	88,950
Totals . . . . .	656,538	\$46,871,510	\$46,871,510	\$1,581,355

CHAUTAUQUA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arkwright.....	.....	\$500	\$309,620	\$3,343 85
Busti.....	.....	18,550	1,388,831	7,628 40
Carroll.....	.....	15,350	506,601	5,497 64
Charlotte.....	.....	17,595	473,852	4,619 53
Chautauqua.....	.....	60,480	2,396,718	13,031 08
Cherry Creek.....	.....	6,100	478,802	3,700 17
Clymer.....	.....	47,350	516,750	4,213 72
Dunkirk, city and town.....	.....	114,250	7,037,476	4,562 16
Ellery.....	.....	59,840	1,046,208	5,300 70
Ellicott.....	.....	11,450	1,641,593	7,925 46
Ellington.....	.....	15,430	420,251	4,078 52
French Creek.....	.....	3,700	312,912	3,229 64
Gerry.....	.....	32,000	471,493	2,858 70
Hanover.....	.....	72,600	2,355,780	15,852 64
Harmony.....	.....	67,350	1,558,510	9,146 58
Jamestown, city.....	.....	569,225	13,937,716	2,549 07
Kiantone.....	.....	4,600	296,183	3,392 33
Mina.....	.....	14,520	434,519	4,239 06
Poland.....	.....	15,065	601,260	3,722 81
Pomfret.....	.....	55,530	2,728,472	13,816 61

CHAUTAUQUA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Portland.....	.....	\$60,100	\$1,770,492	\$9,812 48
Ripley.....	.....	89,150	1,559,493	7,889 89
Sheridan.....	.....	20,600	1,759,923	6,958 31
Sherman.....	.....	64,500	816,115	4,405 95
Stockton.....	.....	44,875	751,651	5,128.02
Villanova.....	.....	11,695	396,505	3,338 99
Westfield.....	.....	88,950	2,485,139	14,297 16
Totals.....	.....	\$1,581,355	\$48,452,865	\$174,539 47

CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arkwright.....	.....	\$1,078 19	\$19 70	\$4,441 74
Busti.....	.....	3,719 09	88 37	11,435 86
Carroll.....	.....	1,487 94	32 23	7,017 81
Charlotte.....	.....	1,479 67	30 15	6,129 35
Chautauqua.....	.....	6,072 93	152 50	19,256 51
Cherry Creek.....	.....	2,287 59	30 46	6,018 22
Clymer.....	.....	1,358 91	32 88	5,605 51
Dunkirk, city and town.....	.....	21,885 30	447 79	26,895 25
Ellery.....	.....	3,009 77	66 57	8,377 04
Ellicott.....	.....	4,873 47	104 45	12,903 38
Ellington.....	.....	1,318 41	26 74	5,423 67
French Creek.....	.....	867 88	19 91	4,117 43
Gerry.....	.....	1,298 68	30 00	4,187 38
Hanover.....	.....	6,421 15	149 89	22,423 68
Harmony.....	.....	4,397 89	99 13	13,743 60
Jamestown, city.....	.....	41,629 64	886 86	45,065 57
Kiantone.....	.....	877 98	18 84	4,189 15
Mina.....	.....	1,126 02	27 64	5,392 72
Poland.....	.....	1,678 69	38 25	5,439 75
Pomfret.....	.....	8,357 90	173 61	22,348 12
Portland.....	.....	4,550 05	112 65	14,475 18

CHAUTAUQUA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ripley.....	.....	\$3,919 58	\$99 23	\$11,908 70
Sheridan.....	.....	4,698 49	111 98	11,768 78
Sherman.....	.....	2,217 90	51 93	6,675 78
Stockton.....	.....	2,260 85	47 82	7,436 69
Villanova.....	.....	1,096 59	25 22	4,460 80
Westfield.....	.....	6,846 29	158 12	21,301 57
Totals.....	.....	\$140,816 85	\$3,082 92	\$318,439 24

# CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arkwright.....	.014164	.....	.....
Busti.....	.0093482	.....	.....
Carroll.....	.0134704	.....	.....
Charlotte.....	.014349	.....	.....
Chautauqua.....	.0082564	\$30,000 00	\$300 00
Cherry Creek.....	.014147	.....	.....
Clymer.....	.009927	.....	.....
Dunkirk, city and town.....	.0057463	451,062 48	4,510 62
Ellery.....	.00788	.....	.....
Ellicott.....	.008424	30,071 26	300 71
Ellington.....	.0134517	.....	.....
French Creek.....	.0115805	.....	.....
Gerry.....	.0085264	.....	.....
Hanover.....	.0112653	46,062 99	460 63
Harmony.....	.009303	.....	.....
Jamestown, city.....	.0033382	1,141,571 15	11,415 71
Kiantone.....	.014757	.....	.....
Mina.....	.0126622	.....	.....
Poland.....	.008919	.....	.....
Pomfret.....	.0097443	56,559 25	565 59
Portland.....	.0089481	55,799 84	558 00



CHAUTAUQUA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ripley.....	.007003	\$30,574 80	\$305 75
Sheridan.....	.0063035	.....	.....
Sherman.....	.0098844	35,500 00	355 00
Stockton.....	.010141	.....	.....
Villanova.....	.0114903	.....	.....
Westfield.....	.010484	126,113 07	1,261 13
Totals.....	.....	\$2,003,314 84	\$20,033 14

I, J. A. McGinnis, Clerk of the Board of Supervisors of the county of Chautauqua, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of September, 1909.

J. A. McGINNIS, Clerk.  
P. O. address, Ripley, N. Y.

CHEMUNG.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Chemung, as corrected by the Board of Supervisors at their annual meeting in the year 1909.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ashland.....	8,750	\$546,732	\$603,810	\$7,975
Baldwin.....	15,909	181,644	182,232	2,976
Big Flats.....	26,097	955,955	1,077,066	8,100
Catlin.....	23,304	354,425	378,062	3,125
Chemung.....	29,300	876,945	1,019,949	5,150
Elmira.....	13,575	814,392	815,959	24,700
Elmira, city.....	4,816	18,933,616	18,190,458	1,282,160
Erie.....	26,817	322,569	331,823	.....
Horseheads.....	21,880	1,963,023	2,265,648	11,500
Southport.....	28,335	1,119,920	1,112,424	11,350
Van Etten.....	24,787	557,835	530,374	5,600
Veteran.....	22,775	571,595	690,846	6,000
Totals.....	246,345	\$27,198,651	\$27,198,651	\$1,368,636

CHEMUNG — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland.....	.....	\$7,975	\$611,785	\$4,599 94
Baldwin.....	.....	2,976	185,208	2,522 21
Big Flats.....	.....	8,100	1,085,166	9,830 19
Catlin.....	.....	3,125	381,187	3,823 57
Chemung.....	.....	5,150	1,025,099	6,063 03
Elmira.....	.....	24,700	840,659	5,215 16
Elmira, city.....	.....	1,282,160	19,472,618	.....
Erie.....	.....	.....	331,823	5,007 95
Horseheads.....	.....	11,500	2,277,148	12,893 09
Southport.....	.....	11,350	1,123,774	10,755 68
Van Etten.....	.....	5,600	535,974	5,127 63
Veteran.....	.....	6,000	696,846	4,485 96
Totals.....	.....	\$1,368,636	\$28,567,287	\$70,324 41

CHEMUNG — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

TOWNS AND CITY.	Amount of city taxes	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ashland.....	.....	\$2,771 66	\$43 99	\$7,415 59
Baldwin.....	.....	752 54	13 32	3,288 07
Big Flats.....	.....	4,757 64	77 55	14,665 38
Catlin.....	.....	1,563 39	27 43	5,414 39
Chemung.....	.....	4,374 02	73 24	10,510 29
Elmira.....	.....	3,985 10	63 69	9,263 95
Elmira, city.....	\$36,398 78	87,521 60	1,399 27	125,319 65
Erie.....	.....	1,681 43	23 88	6,713 26
Horseheads.....	.....	11,067 93	163 03	24,124 05
Southport.....	.....	5,772 67	80 40	16,608 75
Van Etten.....	.....	2,285 92	38 31	7,451 86
Veteran.....	.....	2,955 77	49 87	7,491 60
Totals.....	\$36,398 78	\$129,489 67	\$2,053 98	\$238,266 84

CHEMUNG — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ashland.....	{ .1100 .1430 .1780 .1510 .1510 .1190 .1190 .0620 .2000 .1040 .1410 .0940 .1300 }	.....	.....
Baldwin.....		.....	.....
Big Flats.....		.....	.....
Catlin.....		.....	.....
Chemung.....		.....	.....
Elmira.....		.....	.....
Elmira, city.....		\$793,225 73	\$7,932 26
Erie.....		.....	.....
Horseheads.....		72,944 00	729 44
Southport.....		.....	.....
Van Etten.....		.....	.....
Veteran.....		.....	.....
Totals.....	.....	\$866,169 73	\$8,661 70

I, E. H. Colburn, Clerk of the Board of Supervisors of the county of Chemung, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

E. H. COLBURN, Clerk,  
P. O. address, Elmira, N. Y.

**CHENANGO.**

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Chenango, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

Afton...	28,737	\$861,290	\$848,075	\$27,700
Bainbridge...	20,937	874,790	876,892	37,850
Columbus...	22,747	456,545	459,664	13,700
Coventry...	29,692	445,245	447,583	22,860
German...	17,253	146,645	148,952	1,025
Greene...	45,701	1,411,675	1,442,578	124,900
Guilford...	38,300	1,162,330	1,147,652	28,900
Lincklaen...	16,292	169,075	164,140	2,100
McDonough...	24,157	273,485	273,972	20,150
New Berlin...	28,855	1,023,160	1,004,167	46,220
North Norwich...	17,227	536,307	518,950	11,750
Norwich...	26,577	3,139,420	3,220,379	157,400
Otselic...	23,281	368,120	358,914	21,690
Oxford...	36,170	1,519,360	1,505,584	123,750
Pharsalia...	24,282	223,158	226,000	13,725
Pitcher...	17,379	236,045	233,250	10,660
Plymouth...	26,074	379,605	366,024	13,850
Preston...	21,027	364,420	355,318	11,550

## CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Acres of land	Assessed value of real estate, including village property, real estate of corporations and special franchises.		Total assessed value of personal property, exclusive of bank stock.
		Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	
Sherburne.....	27,726	\$1,204,745	\$1,216,710	\$152,950
Smithville.....	30,570	426,445	416,364	4,300
Smyrna.....	24,984	537,095	527,792	27,450
Totals.....	547,968	\$15,758,960	\$15,758,960	\$874,480

## CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock	Equalized aggregate all purposes.	Amount of town taxes.
Afton.....	.....	\$27,700	\$875,775	\$1,771 76
Bainbridge.....	.....	37,850	914,742	4,487 22
Columbus.....	.....	13,700	473,364	5,610 54
Coventry.....	.....	22,860	470,443	1,811 01
German.....	.....	1,025	149,977	994 81
Greene.....	.....	124,900	1,567,478	2,872 39
Guilford.....	.....	28,900	1,176,552	3,926 84
Lincklaen.....	.....	2,100	166,240	1,463 61
McDonough.....	.....	20,150	294,122	2,157 67
New Berlin.....	.....	46,220	1,050,387	8,083 33
North Norwich.....	.....	11,750	530,700	5,620 46
Norwich.....	.....	157,400	3,377,779	14,134 53
Otselic.....	.....	21,690	380,604	8,095 24
Oxford.....	.....	123,750	1,629,334	4,588 43
Pharsalia.....	.....	13,725	239,725	2,209 59
Pitcher.....	.....	10,660	243,910	1,543 82
Plymouth.....	.....	13,850	379,874	4,898 13
Preston.....	.....	11,550	366,868	1,683 21



CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock	Amount of town taxes.
Sherburne.....	.....	\$152,950	\$4,895 70
Smithville.....	.....	4,300	3,007 83
Smyrna .....	.....	27,450	3,997 46
Totals.....	.....	\$874,480	\$87,853 58
		\$16,633,440	

## CHENANGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Afton.....	.....	\$3,732 98	\$58 16	\$5,562 90
Bainbridge.....	.....	4,249 92	66 22	8,803 36
Columbus.....	.....	2,017 70	31 44	7,659 68
Coventry.....	.....	2,005 25	31 24	3,847 50
German.....	.....	639 26	9 96	1,644 03
Greene.....	.....	6,929 93	107 98	9,910 30
Guilford.....	.....	4,233 72	78 14	8,238 70
Lincklaen.....	.....	708 59	11 04	2,183 24
McDonough.....	.....	1,253 68	19 54	3,430 89
New Berlin.....	.....	4,741 13	79 34	12,903 80
North Norwich.....	.....	2,262 09	35 25	7,917 80
Norwich.....	.....	17,282 42	269 29	31,686 24
Otselic.....	.....	1,712 20	27 34	9,834 78
Oxford.....	.....	8,185 39	127 54	12,901 36
Pharsalia.....	.....	1,021 82	15 92	3,247 33
Pitcher.....	.....	1,039 65	16 20	2,599 67
Plymouth.....	.....	1,568 05	25 23	6,491 41
Preston.....	.....	1,563 86	24 36	3,271 43

CHENANGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sherburne.....	.....	\$7,000 46	\$109 08	\$12,005 24
Smithville.....	.....	1,793 08	27 94	4,828 85
Smyrna.....	.....	2,068 33	36 87	6,102 66
Totals.....	.....	\$76,009 51	\$1,208 08	\$165,071 17

## CHENANGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.*

TOWNS.	Assessed valuation of bank stock under sec- tion 24 of the General Tax Law.	Amount of taxes on bank stock.
Afton.....		
Bainbridge.....	\$82,310 00	\$823 10
Columbus.....		
Coventry.....		
German.....		
Greene.....	58,315 00	583 15
Guilford.....		
Lincklaen.....		
McDonough.....		
New Berlin.....	143,806 00	1,438 06
North Norwich.....		
Norwich.....	676,751 17	6,767 51
Otselic.....	31,086 47	310 86
Oxford.....	290,995 62	2,909 95
Pharsalia.....		
Pitcher.....		
Plymouth.....		
Preston.....		

## CHENANGO — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.*

	Assessed valuation of bank stock under sec- tion 24 of the General Tax Law.	Amount of taxes on bank stock.
Shei	\$272,680 48	\$2,726 80
Smi	.....	.....
Smy	.....	.....
	\$1,555,944 74	\$15,559 43

I, W. B. Leach, Clerk of the Board of Supervisors, of the county of Chenango, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909

W. B. LEACH, Clerk,  
P. O. address, Norwich, N. Y.

CLINTON.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Clinton, as corrected by the Board of Supervisors at their annual meeting in the year 1909.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Altona.....	53,733	\$226,785	\$271,023	\$1,700
Ausable.....	22,470	528,195	631,637	34,550
Beekmantown.....	36,000	454,910	485,193	2,125
Black Brook.....	75,337	204,265	268,201	680
Champlain.....	29,460	1,018,032	1,002,844	56,060
Chazy.....	33,029	566,945	588,841	17,070
Clinton.....	40,658	187,580	257,963	9,000
Dannemora.....	22,971	325,565	333,928	9,275
Ellenburg.....	64,871	284,188	501,362	3,080
Mooers.....	50,573	366,219	517,760	7,863
Peru.....	46,445	602,820	658,153	19,380
Plattsburg.....	25,761	791,135	658,450	1,500
Plattsburg, city.....	.....	3,254,395	2,497,768	141,500
Saranac.....	68,100	308,627	374,047	8,020
Schuyler Falls.....	21,760	286,770	359,261	44,375
Totals.....	591,168	\$9,406,431	\$9,406,431	\$356,178

## CLINTON — Continued.

*Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Altona.....	.....	\$1,700	\$272,723	\$6,796 66
Ausable.....	.....	34,550	666,187	6,575 48
Beekmantown.....	.....	2,125	487,318	4,374 69
Black Brook.....	.....	680	268,881	6,601 61
Champlain.....	.....	56,060	1,058,904	4,747 47
Chazy.....	.....	17,070	605,911	7,451 68
Clinton.....	.....	9,000	266,963	7,099 89
Dannemora.....	.....	9,275	343,203	4,192 50
Ellenburg.....	.....	3,080	504,442	6,998 52
Moore.....	.....	7,863	525,623	9,754 71
Peru.....	.....	19,380	677,533	6,084 65
Plattsburg.....	.....	1,500	659,950	6,187 85
Plattsburg, city.....	.....	141,500	2,639,268	.....
Saranac.....	.....	8,020	382,067	8,861 58
Schuyler Falls.....	.....	44,375	403,636	4,648 87
Totals.....	.....	\$356,178	\$9,762,609	\$90,376 16

CLINTON — Continued.

Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Altona.....	.....	\$2,469 12	\$15 80	\$9,281 58
Ausable.....	.....	5,897 02	38 80	12,511 30
Beekmantown.....	.....	4,342 85	28 31	8,745 85
Black Brook.....	.....	2,397 19	15 65	9,014 45
Champlain.....	.....	9,378 00	61 54	14,187 01
Chazy.....	.....	5,387 55	35 25	12,874 48
Clinton.....	.....	2,418 39	15 50	9,533 78
Dannemora.....	.....	3,051 90	19 86	7,264 26
Ellenburg.....	.....	4,510 37	31 31	11,540 20
Mooers.....	.....	4,680 29	30 50	14,465 50
Peru.....	.....	5,997 05	39 34	12,121 04
Plattsburg.....	.....	5,842 16	38 38	12,068 39
Plattsburg, city.....	\$108,509 27	23,249 60	153 50	131,912 37
Saranac.....	.....	3,394 26	22 18	12,278 02
Schuyler Falls.....	.....	3,584 25	23 44	8,256 56
Totals.....	\$108,509 27	\$86,600 00	\$569 36	\$286,054 79



## CLINTON — Concluded.

*Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Altona.....	.035	.....	.....
Ausable.....	.021	\$164,374 56	\$1,643 57
Beekmantown.....	.019	.....	.....
Black Brook.....	.00406	.....	.....
Champlain.....	.013	181,331 52	1,813 32
Chazy.....	.022	.....	.....
Clinton.....	.035	.....	.....
Dannemora.....	.022	.....	.....
Ellenburg.....	.037	.....	.....
Moers.....	.038	.....	.....
Peru.....	.019	.....	.....
Plattsburg.....	.015	.....	.....
Plattsburg, city.....	.030	645,096 91	6,450 97
Saranac.....	.036	.....	.....
Schuyler Falls.....	.025	.....	.....
Totals.....	.....	\$990,802 99	\$9,907 86

Clerk of the Board of Supervisors of the county of Clinton, do hereby certify that the preceding is a true statement of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their meeting of December, 1909.

ARTHUR E. LAMARCHE, Clerk,  
P. O. address, Plattsburg, N. Y.

## COLUMBIA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Columbia, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY	Acres of land.	Assessed value of real and special franchises.	Equalized value of real and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ancram.....	26,056	\$834,552 00	\$801,552 00	\$7,400
Austerlitz.....	28,810	345,930 00	310,930 00	1,500
Canaan.....	19,792	989,697 00	923,324 50	4,500
Chatham.....	31,195	2,508,407 00	2,455,875 00	78,250
Claverack.....	30,061	2,603,540 00	2,520,467 00	161,750
Clermont.....	11,355	664,580 00	694,442 00	41,450
Copake.....	24,451	947,548 00	936,624 00	58,600
Gallatin.....	23,183	367,741 00	363,949 50	7,360
Germanatown.....	7,374	750,853 00	839,534 50	24,925
Ghent.....	26,385	2,012,009 00	1,952,397 70	45,475
Greenport.....	9,685	781,483 50	845,378 00	43,300
Hillsdale.....	33,940	598,975 00	596,095 00	26,730
Hudson, city.....	.....	4,549,809 00	4,612,138 20	583,751
Kinderhook.....	20,096	1,610,455 00	1,626,750 80	115,100
Livingston.....	24,187	790,875 00	796,335 50	22,300
New Lebanon.....	41,016	550,875 00	546,325 30	7,800

## COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village estate and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Stockport.....	21,859	\$1,077,430 00	\$1,148,805 00	\$5,000
Stuyvesant.....	13,175	1,559,715 00	1,576,185 00	88,800
Taghkanic.....	45,896	377,366 00	374,731 50	14,550
Totals.....	438,516	\$23,921,840 50	\$23,921,840 50	\$1,338,541

## COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ancram.....	\$7,400	\$808,952 00	\$5,333 83
Austerlitz.....	1,500	312,430 00	4,124 95
Canaan.....	4,500	927,824 50	5,658 28
Chatham.....	78,250	2,534,125 00	13,590 61
Claverack.....	161,750	2,682,217 00	8,946 23
Clermont.....	41,450	735,892 00	5,212 84
Copake.....	58,600	995,224 00	4,304 69
Gallatin.....	7,360	371,309 50	4,769 85
Germanatown.....	24,925	864,459 50	4,020 92
Ghent.....	45,475	1,997,872 70	7,638 11
Greenport.....	43,300	888,678 00	6,018 67
Hillsdale.....	26,730	622,825 00	6,645 66
Hudson, city.....	583,751	5,195,889 20	.....
Kinderhook.....	115,100	1,741,850 80	3,081 40
Livingston.....	22,300	818,635 50	7,979 15
New Lebanon.....	7,800	554,125 30	8,115 81

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Stockport.....	.....	\$5,000	\$1,153,805 00	\$3,724 81
Stuyvesant.....	.....	88,800	1,664,985 00	5,174 31
Taghkanic.....	.....	14,550	389,281 50	4,429 07
Totals.....	.....	\$1,338,541	\$25,260,381 50	\$108,769 19

COLUMBIA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ancram.....	.....	\$6,174 54	\$48 12	\$11,556 49
Austerlitz.....	.....	2,541 21	18 58	6,684 74
Canaan.....	.....	7,264 56	55 18	12,978 02
Chatham.....	.....	19,271 27	150 71	33,012 59
Claverack.....	.....	20,682 05	159 52	29,787 80
Clermont.....	.....	5,934 98	43 76	11,191 58
Copake.....	.....	7,652 89	59 18	12,016 76
Gallatin.....	.....	2,745 71	22 08	7,537 64
Germanatown.....	.....	6,763 31	51 41	10,835 64
Ghent.....	.....	15,258 15	118 82	23,015 08
Greenport.....	.....	6,548 04	52 85	12,619 56
Hillsdale.....	.....	4,661 50	37 03	11,344 19
Hudson, city.....	.....	39,093 70	309 02	39,402 72
Kinderhook.....	.....	14,011 96	103 59	17,196 95
Livingston.....	.....	7,038 99	48 73	15,066 87
New Lebanon.....	.....	3,980 86	32 95	12,129 62

**COLUMBIA — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Stockport.....	.....	\$8,835 17	\$68 62	\$12,628 60
Stuyvesant.....	.....	12,675 55	99 04	17,948 90
Taghkanic.....	.....	3,005 70	23 15	7,457 92
Totals.....	.....	\$194,140 14	\$1,502 34	\$304,411 67

## COLUMBIA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

Ancram.....	.0137	.....	.....	.....
Austerlitz.....	.0192	.....	.....	.....
Canaan.....	.0130	.....	.....	.....
Chatham.....	.0132	.....	\$98,394 03	\$983 94
Claverack.....	.0115	.....	65,577 11	655 77
Clermont.....	.0158	.....	.....	.....
Copake.....	.0119	.....	.....	.....
Gallatin.....	.02	.....	.....	.....
Germanatown.....	.0139	.....	.....	.....
Ghent.....	.0115	.....	.....	.....
Greenport.....	.0153	.....	.....	.....
Hillsdale.....	.0181	.....	.....	.....
Hudson, city.....	.0076	.....	892,666 91	8,926 67
Kinderhook.....	.0111	.....	313,106 13	3,131 06
Livingston.....	.0185	.....	.....	.....
New Lebanon.....	.0217	.....	.....	.....



COLUMBIA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Stockport.....	.0116	.....	.....
Stuyvesant.....	.0108	.....	.....
Taghkanic.....	.0190	.....	.....
Totals.....	.....	\$1,369,744 18	\$13,697 44

I, John Connor, Clerk of the Board of Supervisors of the county of Columbia, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

JOHN CONNOR, Clerk,  
P. O. address, Philmont, N. Y.

## CORTLAND.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cortland, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

Cincinnati.....	15,737	\$367,035	\$317,050	80	\$15,875
Cortland, city..	2,590	6,393,681	5,822,205	60	194,500
Cortlandville....	29,624	1,431,223	1,232,174	70	12,550
Cuyler ..	27,590	381,948	451,076	82	5,850
Freetown. .	16,854	284,804	247,876	08	4,250
Harford.....	14,803	284,390	252,199	50	14,450
Homer.....	32,050	1,841,555	2,402,380	38	82,150
Lapeer.....	15,668	222,097	244,993	80	500
Marathon.....	15,392	755,505	675,894	66	89,850
Preble.....	16,503	571,257	641,307	30	3,050
Scott.....	14,038	249,650	256,522	92	5,200
Solon.....	18,581	237,615	239,229	24	1,500
Taylor..	18,942	213,005	244,993	80	2,500

## CORTLAND — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real	Equalized value of real estat. lage estat and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Truxton.....	27,880	\$439,200	\$550,515 48	\$15,100
Virgil.....	29,915	496,870	580,779 42	4,150
Willet.....	15,821	241,565	252,199 50	7,375
Totals.....	311,988	\$14,411,400	\$14,411,400 00	\$458,850

# CORTLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Cincinnatus.....	.....	\$15,875	\$332,925 80	\$4,453 00
Cortland, city.....	.....	194,500	6,016,705 60	.....
Cortlandville.....	.....	12,550	1,244,724 70	8,389 64
Cuyler.....	.....	5,850	456,926 82	4,538 58
Freetown.....	.....	4,250	252,126 08	250 96
Harford.....	.....	14,450	266,649 50	1,402 74
Homer.....	.....	82,150	2,484,530 38	13,097 68
Lapeer.....	.....	500	245,493 80	960 21
Marathon.....	.....	89,850	765,744 66	2,260 08
Preble.....	.....	3,050	644,357 30	805 70
Scott.....	.....	5,200	261,722 92	1,578 78
Solon.....	.....	1,500	240,729 24	5,156 55
Taylor.....	.....	2,500	247,493 80	3,512 95
Truxton.....	.....	15,100	565,615 48	7,256 42
Virgil.....	.....	4,150	584,929 42	1,710 59
Willet.....	.....	7,375	259,574 50	734 99
Totals.....	.....	\$458,850	\$14,870,250 00	\$56,108 87

## CORTLAND — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.*

TOWNS AND CITY	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Cincinnatus.....	.....	\$1,077 02	\$22 18	\$5,552 20
Cortland, city.....	\$97,308 10	21,495 35	442 62	119,246 07
Cortlandville.....	.....	4,299 23	88 52	12,777 39
Cuyler.....	.....	1,488 20	30 62	6,057 40
Freetown.....	.....	915 32	18 84	1,185 12
Harford .....	.....	968 05	19 93	2,390 72
Homer.....	.....	9,019 88	185 73	22,303 29
Lapeer.....	.....	891 25	18 35	1,869 81
Marathon.....	.....	2,779 97	57 24	5,097 29
Preble.....	.....	2,339 29	48 16	3,193 15
Scott.....	.....	950 16	19 56	2,548 50
Salon.....	.....	754 14	15 52	5,926 21
Taylor.....	.....	898 51	18 60	4,430 06
Truxton.....	.....	1,881 70	38 74	9,176 86
Virgil.....	.....	2,123 54	43 72	3,877 85
Willet.....	.....	942 36	19 40	1,696 75
Totals.....	\$97,308 10	\$52,823 97	\$1,087 73	\$207,328 67

## CORTLAND — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.		Amount of taxes on bank stock.
Cincinnatus.....	.0145	\$49,128 90	\$491 29
Cortland, city.....	.0181	600,108 05	6,001 07
Cortlandville.....	.00885	.....	.....
Cuyler.....	.01562	.....	.....
Freetown.....	.0041	.....	.....
Harford.....	.008	.....	.....
Homer.....	.01227	150,751 00	1,507 51
Lapeer.....	.0084	.....	.....
Marathon.....	.00603	63,000 00	630 00
Preble.....	.00556	.....	.....
Scott.....	.010	.....	.....
Solon.....	.0247835	.....	.....
Taylor.....	.02056	.....	.....
Truxton.....	.0202	.....	.....
Virgil.....	.0077	.....	.....
Willet.....	.006777	.....	.....
Totals.....	.....	\$862,987 95	\$8,629 87

I, Charles R. Lord, Clerk of the Board of Supervisors of the county of Cortland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

CHARLES R. LORD, Clerk,  
P. O. address, Cortland, N. Y.

## DELAWARE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Delaware, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

	qualified value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Andes...	\$625,440 16	\$61,394
Bovina.....	442,022 50	59,855
Colchester..	641,949 59	16,550
Davenport..	549,762 17	48,150
Delhi .....	1,205,787 86	109,950
Deposit.....	577,399 06	16,200
Franklin ...	1,161,619 51	80,225
Hamden.....	599,064 01	29,650
Hancock....	1,152,206 89	5,000
Harpersfield	453,861 11	24,500
Kortright...	711,769 48	37,050
Masonville .	418,509 30	15,200
Meredith...	608,237 95	44,600
Middletown.	889,636 27	38,661
Roxbury...	948,490 27	20,130
Sidney .....	1,138,604 48	48,825
	1,180,000	

## DELAWARE—Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.*

TOWNS.	and value of property, ex- clude stock.
Stamford.....	\$93,650
Tompkins.....	4,850
Walton.....	40,450
Totals...	\$794,890



## DELAWARE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Andes.....	.....	\$61,394	\$686,834 16	\$11,982 73
Bovina .....	.....	59,855	501,877 50	4,334 11
Colchester .....	.....	16,550	658,499 59	8,042 25
Davenport.....	.....	48,150	597,912 17	4,002 88
Delhi.....	.....	109,950	1,315,737 86	23,258 21
Deposit.....	.....	16,200	593,599 06	3,567 17
Franklin .....	.....	80,225	1,241,844 51	1,937 77
Hamden.....	.....	29,650	628,714 01	9,243 34
Hancock.....	.....	5,000	1,157,206 89	16,321 06
Harpersfield .....	.....	24,500	478,361 11	1,689 78
Kortright.....	.....	37,050	748,819 48	11,564 34
Masonville.....	.....	15,200	433,709 30	3,407 46
Meredith.....	.....	44,600	652,837 95	5,936 30
Middletown .....	.....	38,661	928,297 27	10,780 61
Roxbury.....	.....	20,130	968,620 27	9,510 93
Sidney.....	.....	48,825	1,187,429 48	4,294 56

DELAWARE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Stamford.....	.....	\$93,650	\$854,813 12	\$1,183 63
Tompkins.....	.....	4,850	553,203 34	7,650 64
Walton.....	.....	40,450	1,400,697 93	11,334 16
Totals.....	.....	\$794,890	\$15,589,015 00	\$150,041 93

## DELAWARE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Andes.....	.....	\$3,080 64	\$46 70	\$15,110 07
Bovina.....	.....	2,251 06	34 13	6,619 30
Colchester.....	.....	3,119 81	47 30	11,209 36
Davenport.....	.....	2,681 80	40 66	6,725 34
Delhi.....	.....	6,482 03	98 27	29,838 51
Deposit.....	.....	2,662 45	40 36	6,269 98
Franklin.....	.....	5,987 46	90 77	8,016 00
Hamden.....	.....	2,819 96	42 75	12,106 05
Hancock.....	.....	5,478 98	83 07	21,883 11
Harpersfield.....	.....	2,145 58	32 53	3,867 89
Kortright.....	.....	3,358 66	50 92	14,973 92
Masonville.....	.....	1,945 31	29 49	5,382 26
Meredith.....	.....	2,928 16	44 39	8,908 85
Middletown.....	.....	4,542 76	68 87	15,392 24
Roxbury.....	.....	4,677 51	70 91	14,259 35
Sidney.....	.....	6,362 14	96 45	10,753 15

DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Stamford.....	.....	\$5,198 65	\$78 81	\$6,461 09
Tompkins.....	.....	2,481 27	37 61	10,169 52
Walton.....	.....	6,967 83	105 63	18,407 62
Totals.....	.....	\$75,172 06	\$1,139 62	\$226,353 61

## DELAWARE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Andes.....	.023233	.....	.....
Bovina.....	.01434	.....	.....
Colchester.....	.01239	\$37,067 19	\$370 67
Davenport.....	.012538	.....	.....
Delhi.....	.02305	129,440 39	1,294 40
Deposit.....	.01021	.....	.....
Franklin.....	.00756	93,068 29	930 68
Hamden.....	.02264	.....	.....
Hancock.....	.01697	64,339 66	643 40
Harpersfield.....	.007223	.....	.....
Kortright.....	.023267	.....	.....
Masonville.....	.014548	.....	.....
Meredith.....	.01438	.....	.....
Middletown.....	.01466	84,519 59	845 20
Roxbury.....	.021745	74,238 43	742 39
Sidney.....	.00862	231,021 32	2,310 22

## DELAWARE — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Stamford.....	.00714	\$304,235 97	\$3,042 36
Tompkins.....	.01757	.....	.....
Walton.....	.01088	152,791 69	1,527 92
Totals. ....	.....	\$1,170,722 53	\$11,707 24

I, David S. Rooth, Clerk of the Board of Supervisors of the county of Delaware, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1908.

DAVID S. ROOTH, *Clerk*,  
P. O. address, Grand Gorge, N. Y.

## DUTCHESS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Dutchess, as corrected by the Board of Supervisors at their annual meeting in the year 1900.*

TOWNS AND CITY.	Acres of land.	Assessed value of real and special franchises.	Equalized value of real and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Amenia.....	24,025	\$1,078,631 00	\$1,061,376	\$124,400
Beekman .....	17,591	576,746 00	534,786	25,700
Clinton.....	23,803	697,473 00	608,530	21,325
Dover.....	31,768	1,085,475 00	1,006,717	80,750
East Fishkill.....	31,056	1,128,050 00	1,045,052	13,725
Fishkill .....	16,197	4,433,934 95	4,614,015	678,337
Hyde Park .....	22,509	2,577,487 00	2,535,827	264,380
La Grange.....	25,745	823,567 34	762,321	15,550
Milan .....	22,613	365,382 00	339,326	10,950
North East.....	25,499	1,516,421 00	1,402,541	125,492
Pawling .....	27,450	1,440,301 00	1,331,879	138,766
Pine Plains.....	18,634	821,628 51	758,836	27,000
Pleasant Valley.....	20,284	791,155 00	731,767	15,500
Poughkeepsie.....	15,494	3,207,535 00	2,972,916	115,600
Poughkeepsie, city .....	1,725	13,563,790 00	15,260,892	1,233,700
Red Hook .....	21,946	2,942,283 20	2,720,041	238,980
Rhinebeck.....	17,179	3,212,974 50	2,972,552	510,250

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real and special franchisees.	Total assessed value of personal property exclusive of bank stock.
Stanford . . . . .	31,595	\$1,089,630 00	\$1,006,937	\$20,955
Union Vale . . . . .	22,677	411,618 00	380,835	18,105
Wappingers . . . . .	15,879	1,963,956 50	1,814,688	166,850
Washington . . . . .	36,164	1,763,954 00	1,630,159	358,500
Totals . . . . .	469,833	\$45,491,993 00	\$45,491,993 00	\$4,204,815



DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Amenia.....	.....	\$124,400	\$1,185,776	\$7,237 26
Beekman.....	.....	25,700	560,486	2,711 77
Clinton.....	.....	21,325	629,855	3,802 79
Dover.....	.....	80,750	1,087,467	8,187 11
East Fishkill.....	.....	13,725	1,058,777	8,412 28
Fishkill.....	.....	678,337	5,292,352	7,403 26
Hyde Park.....	.....	264,380	2,800,207	8,297 43
La Grange.....	.....	15,550	777,871	6,214 77
Milan.....	.....	10,950	350,276	2,600 59
North East.....	.....	125,492	1,528,033	5,526 56
Pawling.....	.....	138,766	1,470,645	7,382 51
Pine Plains.....	.....	27,000	785,836	5,023 51
Pleasant Valley.....	.....	15,500	747,267	3,450 92
Poughkeepsie.....	.....	115,600	3,088,516	7,861 48
Poughkeepsie, city.....	.....	1,233,700	16,494,592	.....
Red Hook.....	.....	238,980	2,959,021	7,973 44
Rhinebeck.....	.....	510,250	3,482,802	14,185 55
Stanford.....	.....	20,955	1,027,892	5,276 39

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Union Vale.....	.....	\$18,105	\$398,940	\$3,607 99
Wappingers .....	.....	166,850	1,981,538	6,669 07
Washington.....	.....	358,500	1,988,659	5,599 34
Totals .....	.....	\$4,204,815	\$49,696,808	\$127,424 02

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Amenia.....	.....	\$5,176 41	\$240 35	\$12,654 02
Beekman.....	.....	2,446 80	113 61	5,272 18
Clinton.....	.....	2,828 98	127 67	6,759 44
Dover.....	.....	4,747 34	220 42	13,154 87
East Fishkill.....	.....	5,031 21	214 62	13,658 11
Fishkill.....	.....	25,501 63	1,072 75	33,977 64
Hyde Park.....	.....	13,952 66	567 60	22,817 69
La Grange.....	.....	3,434 05	157 67	9,806 49
Milan.....	.....	1,537 25	71 00	4,208 84
North East.....	.....	6,939 38	309 73	12,775 67
Pawling.....	.....	8,968 59	298 10	16,649 20
Pine Plains.....	.....	3,513 47	159 29	8,696 27
Pleasant Valley.....	.....	4,715 87	151 47	8,318 26
Poughkeepsie.....	.....	15,360 77	626 04	23,848 29
Poughkeepsie, city.....	\$312,637	62,490 76	3,343 45	378,471 21
Red Hook.....	.....	14,953 56	599 79	23,526 79
Rhinebeck.....	.....	16,756 53	705 96	31,648 04
Stanford.....	.....	4,509 90	208 35	9,994 64

DUTCHESS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Union Vale.....	.....	\$1,794 78	\$80 86	\$5,483 63
Wappingers.....	.....	8,820 86	401 65	15,891 58
Washington.....	.....	10,620 84	403 10	16,623 28
Totals.....	\$312,637	\$224,101 64	\$10,073 48	\$674,236 14

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Rate of tax on valuation.	Amount of taxes on real and personal stock.
Amenia .....	.0110	\$1,385 87
Beekman .....	.0086	.....
Clinton .....	.0094	.....
Dover .....	.0097	1,331 47
East Fishkill .....	.0119	.....
Fishkill .....	.00665	3,351 36
Hyde Park .....	.008	.....
La Grange .....	.0114	.....
Milan .....	.0111	.....
North East .....	.00834	.....
Pawling .....	.0110	992 86
Pine Plains .....	.0098	2,060 00
Pleasant Valley .....	.0109	647 54
Poughkeepsie .....	.0071	.....
Poughkeepsie, city .....	.02580	.....
Red Hook .....	.0078	13,228 25
Rhinebeck .....	.00875	2,463 48
Stanford .....	.009	1,805 74
		.....

## DUTCHESS — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Union Vale .....	.0127	.....	.....
Wappingers .....	.0085	\$26,096 26	\$260 97
Washington .....	.0061	113,282 46	1,132 83
Totals. ....	.....	\$2,866,031 75	\$28,660 37

I, Charles W. Carpenter, Clerk of the Board of Supervisors of the county of Dutchess, do hereby certify that the preceding is a true statement of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their meeting of December, 1909.

C. W. CARPENTER, Clerk,  
P.O. address, Poughkeepsie, N. Y.

# ERIE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Erie, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real and special franchises.	Equalized value of real and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alden.....	20,833	\$1,455,855	\$1,689,553	\$2,900
Amherst.....	33,608	2,463,975	2,336,377	33,200
Aurora.....	23,600	2,119,850	1,302,103	75,450
Boston.....	22,730	583,300	404,750	11,150
Brant.....	14,555	1,088,181	788,720	55,050
Buffalo, city.....	.....	300,050,665	304,453,483	7,190,000
Cheektowaga.....	18,710	5,043,960	4,889,739	2,200
Clarence.....	33,637	1,583,175	1,311,329	17,950
Colden.....	22,704	547,750	376,050	5,050
Collins.....	29,496	1,352,380	1,196,980	24,750
Concord.....	44,734	1,904,600	1,587,075	42,800
East Hamburg.....	24,569	1,657,229	1,254,998	13,050
Eden.....	25,265	1,002,510	798,135	23,600
Elma.....	21,390	1,144,105	945,629	25,500
Evans.....	25,481	1,927,435	1,534,830	16,000
Grand Island.....	18,000	891,185	953,438	53,050
Hamburg.....	25,950	5,068,805	4,199,925	15,500
Holland.....	22,934	694,371	512,378	29,175

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Lackawanna, city.....	.....	\$5,983,563	\$7,552,675	\$250
Lancaster.....	23,531	3,838,316	3,734,733	51,250
Marilla.....	17,208	562,485	484,570	15,200
Newstead.....	30,708	1,609,705	1,425,859	31,975
North Collins.....	26,815	976,575	866,100	41,850
Sardinia.....	31,937	879,821	744,423	21,230
Tonawanda, city.....	.....	4,091,458	3,602,513	27,300
Tonawanda.....	12,555	3,622,380	3,435,663	5,500
Wales.....	22,600	621,350	474,956	6,000
West Seneca.....	17,564	2,258,790	2,172,790	1,500
Totals.....	611,114	\$355,029,774	\$355,029,774	\$7,847,430



ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alden.....	.....	\$2,900	\$1,692,453	\$2,802 06
Amherst.....	.....	33,200	2,369,577	8,700 08
Aurora.....	.....	75,450	1,377,553	8,850 57
Boston.....	.....	11,150	415,900	2,758 40
Brant.....	.....	55,050	843,770	2,575 18
Buffalo, city.....	.....	7,199,000	311,652,483	.....
Cheektowaga.....	.....	2,200	4,891,939	6,793 31
Clarence.....	.....	17,950	1,329,279	5,725 49
Colden.....	.....	5,050	381,100	1,757 44
Collins.....	.....	24,750	1,221,730	4,536 09
Concord.....	.....	42,800	1,629,875	5,611 79
East Hamburg.....	.....	13,050	1,268,048	4,907 62
Eden.....	.....	23,600	821,735	3,103 18
Elma.....	.....	25,500	971,129	11,956 42
Evans.....	.....	16,000	1,550,830	2,747 64
Grand Island.....	.....	53,050	1,006,488	8,975 52
Hamburg.....	.....	15,500	4,215,425	679 60
Holland.....	.....	29,175	541,553	3,074 72
Lackawanna, city.....	.....	250	7,552,925	.....
Lancaster.....	.....	51,250	3,785,983	4,760 06

## ERIE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.*

	Equalized	aggregate	Amount of town taxes.
	to local taxation for all purposes.		
Marill:	\$499,770		\$2,937 71
Newst.	1,457,834		5,155 75
North	907,950		3,566 38
Sardin	765,653		5,191 41
Tonaw	3,629,813		892 55
Tonaw	3,441,163		13,335 12
Wales	480,956		1,723 25
West:	2,174,290		24,822 09
T	\$362,877,204		\$147,938 43

# ERIE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Alden.....	.....	\$5,464 99	\$115 42	\$8,382 47
Amherst.....	.....	7,281 27	153 81	16,135 16
Aurora.....	.....	4,046 01	85 47	12,982 05
Boston.....	.....	1,304 35	27 55	4,090 30
Brant.....	.....	2,463 75	52 04	5,090 97
Buffalo, city.....	\$25,872 67	932,425 54	19,696 59	977,994 80
Cheektowaga.....	.....	15,254 40	322 23	22,369 94
Clarence.....	.....	4,256 03	89 91	10,071 43
Colden.....	.....	1,233 33	26 05	3,016 82
Collins.....	.....	3,702 85	78 21	8,317 15
Concord.....	.....	5,060 47	106 89	10,779 15
East Hamburg.....	.....	3,735 48	78 91	8,722 01
Eden.....	.....	2,465 29	55 97	5,624 44
Elma.....	.....	3,077 70	65 02	15,099 14
Evans.....	.....	4,881 69	103 12	7,732 45
Grand Island.....	.....	3,149 59	66 53	12,191 64
Hamburg.....	.....	12,717 84	268 65	13,666 09
Holland.....	.....	1,632 80	34 49	4,742 01
Lackawanna, city.....	.....	23,604 20	492 70	24,096 90
Lancaster.....	.....	11,726 85	247 72	16,734 63
Marilla.....	.....	1,586 79	33 52	4,558 02

ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Newstead.....	.....	\$4,519 54	\$95 46	\$9,770 75
North Collins.....	.....	2,743 80	57 96	6,367 14
Sardinia.....	.....	2,412 63	50 96	7,655 00
Tonawanda, city.....	.....	10,875 66	229 74	11,997 95
Tonawanda.....	.....	10,783 16	227 79	24,346 07
Wales.....	.....	1,536 15	32 45	3,291 85
West Seneca.....	.....	6,606 93	139 56	31,568 58
Totals.....	\$25,872 67	\$1,090,549 09	\$23,034 72	\$1,287,394 91

# ERIE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.		Amount of taxes on bank stock.
Alden.....	.00575	.....	.....
Amherst.....	.0065	.....	.....
Aurora.....	.0056	\$50,000 00	\$500 00
Boston.....	.0068	.....	.....
Brant.....	.0044	.....	.....
Buffalo, city.....	.0031	10,460,716 00	104,607 16
Cheektowaga.....	.00451	.....	.....
Clarence.....	.0063	.....	.....
Colden.....	.0055	.....	.....
Collins.....	.0060	.....	.....
Concord.....	.0056	117,499 82	1,175 00
East Hamburg.....	.0051	.....	.....
Eden.....	.0054	.....	.....
Elma.....	.0129	.....	.....
Evans.....	.0039	32,807 11	328 07
Grand Island.....	.0129	.....	.....
Hamburg.....	.0027	162,300 00	1,623 00
Holland.....	.0065	37,627 41	376 28
Lackawanna, city.....	.....	94,030 22	940 30
Lancaster.....	.0041	57,000 00	570 00
Marilla.....	.0079	.....	.....

ERIE—Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Newstead.....	.0059	\$44,355 19	\$443 55
North Collins.....	.0062	54,490 00	544 90
Sardinia .....	.0095	.....	.....
Tonawanda, city .....	.0029	343,302 28	3,433 02
Tonawanda.....	.0067	.....	.....
Wales.....	.0051	.....	.....
West Seneca.....	.0139	.....	.....
Totals.....	.....	\$11,454,128 03	\$114,541 28

I, Frank B. Steele, Clerk of the Board of Supervisors of the county of Erie, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

FRANK B. STEELE, Clerk,  
P. O. address, 36 City Hall, Buffalo, N. Y.

ESSEX.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Essex, as corrected by the Board of Supervisors at their annual meeting in the year 1909.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Chesterfield.....	44,735	\$762,335	\$762,335	\$19,350
Crown Point.....	44,855	646,995	646,995	15,000
Elizabethtown.....	49,808	418,155	418,155	38,200
Essex.....	19,790	606,943	606,943	47,900
Jay.....	10,543	439,852	439,852	18,180
Keene.....	117,395	469,751	469,751	7,000
Lewis.....	50,587	206,054	206,054	6,700
Minerva.....	119,230	219,127	219,127	1,000
Moriah.....	38,692	2,576,480	2,576,480	153,850
Newcomb.....	165,629	216,332	216,332	4,060
North Elba.....	93,730	1,176,980	1,176,980	17,050
North Hudson.....	110,870	199,359	199,359	3,085
Schroon.....	94,338	299,298	299,298	5,800
Saint Armand.....	35,059	214,998	214,998	4,250
Ticonderoga.....	49,470	1,859,948	1,859,948	81,075

# **COMPARISON OF REAL ESTATE ASSESSMENTS IN ESSEX COUNTY AND GREATER NEW YORK FOR YEAR 1909**



**Real Estate in Essex County  
Assessed \$10.40 an Acre**

**Real Estate in Greater New York  
Assessed \$32,536.30 an Acre**





## ESSEX — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Westport.....	34,585	\$816,053	\$816,053	\$31,275
Willsboro .. .	14,360	620,750	620,750	62,840
Wilmington.....	32,511	66,795	66,795	740
Totals.....	1,126,187	\$11,816,205	\$11,816,205	\$517,355

**ESSEX — Continued.***Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.*

<b>TOWNS.</b>	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Chesterfield.....	.....	\$19,350	\$781,685	\$4,232 97
Crown Point.....	.....	15,000	661,995	5,619 42
Elizabethtown.....	.....	38,200	456,355	9,489 33
Essex.....	.....	47,900	654,843	5,195 93
Jay.....	.....	18,180	458,032	6,787 65
Keene.....	.....	7,000	476,751	10,195 40
Lewis.....	.....	6,700	212,754	7,097 20
Minerva.....	.....	1,000	220,127	12,042 44
Moriah.....	.....	153,850	2,730,330	20,817 74
Newcomb.....	.....	4,060	220,392	10,724 67
North Elba.....	.....	17,050	1,194,030	16,672 08
North Hudson.....	.....	3,085	202,444	7,512 69
Schroon.....	.....	5,800	305,098	6,537 57
Saint Armand.....	.....	4,250	219,248	4,010 52
Ticonderoga.....	.....	81,075	1,941,023	15,160 25
Westport.....	.....	31,275	847,328	6,929 45
Willsboro.....	.....	62,840	683,590	4,102 02
Wilmington.....	.....	740	67,535	4,179 38
<b>Totals.....</b>	.....	<b>\$517,355</b>	<b>\$12,333,560</b>	<b>\$157,306 71</b>

ESSEX — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Chesterfield.....	.....	\$5,393 08	\$45 43	\$9,671 48
Crown Point.....	.....	4,567 31	38 49	10,225 22
Elizabethtown.....	.....	3,148 53	26 53	12,664 39
Essex.....	.....	4,517 98	38 06	9,751 97
Jay.....	.....	3,160 10	26 62	9,974 37
Keene.....	.....	3,289 25	27 72	13,512 37
Lewis.....	.....	1,467 85	12 39	8,577 44
Minerva.....	.....	1,518 73	12 82	13,573 99
Moriah.....	.....	18,837 40	158 57	39,813 71
Newcomb.....	.....	1,520 55	12 84	12,258 06
North Elba.....	.....	8,237 99	69 38	24,979 45
North Hudson.....	.....	1,396 73	11 79	8,921 21
Schroon.....	.....	2,104 97	17 80	8,660 34
Saint Armand.....	.....	1,512 66	12 76	5,535 94
Ticonderoga.....	.....	13,391 70	112 77	28,664 72
Westport.....	.....	5,845 99	49 25	12,824 69
Willsboro.....	.....	4,716 30	39 74	8,858 06
Wilmington.....	.....	465 95	3 42	4,648 75
Totals.....	.....	\$85,093 07	\$716 38	\$243,116 16

## ESSEX — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Chesterfield.....	.01346519	.....	.....
Crown Point.....	.01539307	.....	.....
Elizabethtown.....	.03100969	.....	.....
Essex.....	.0148519	.....	.....
Jay.....	.0217633	.....	.....
Keene.....	.0283099	.....	.....
Lewis.....	.004018735	.....	.....
Minerva.....	.006164196	.....	.....
Moriah.....	.01524631	\$307,886	\$3,078 86
Newcomb.....	.005561935	.....	.....
North Elba.....	.0235506	.....	.....
North Hudson.....	.00440433	.....	.....
Schroon.....	.02823378	.....	.....
Saint Armand.....	.02995044	.....	.....
Ticonderoga.....	.01737675	109,491 60	1,094 91

## ESSEX — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Essex, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Westport.....	.01583609	.....	.....
Willsboro .....	.01294346	.....	.....
Wilmington.....	.006737943	.....	.....
Totals.....	.....	\$417,377 60	\$4,173 77

I, Julius A. Roberts, Clerk of the Board of Supervisors of the county of Essex, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

JULIUS A. ROBERTS, *Clerk*,  
P. O. address, Elizabethtown, N. Y.

## FRANKLIN.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Franklin, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

	Assessed value of real estate large estate and special franchises.	Equalized value of real estate and special franchises.	T <sub>1</sub>
	\$714,823	\$705,000	\$3,400
	614,255	594,000	14,650
	515,535	505,000	7,475
	372,200	366,935	34,750
	101,673	110,900	1,700
	367,866	441,113	23,950
	471,930	442,766	11,600
	702,710	774,265	48,450
	265,900	260,900	10,850
	356,894	316,033	6,600
	105,256	113,698	.....
	525,225	494,840	.....
	422,616	458,049	.....
	1,350,036	1,275,140	29,450
	2,926,399	3,040,437	193,500
	678,002	675,151	54,850
Dickinson.....	27,753		
Duane.....	48,933		
Fort Covington.....	22,565		
Franklin.....	105,674		
Harrietstown.....	134,247		
Malone.....	63,200		
Moir.....	28,442		

## FRANKLIN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.	Acres of land.	Assessed value of real estate, including franchises and special franchises.	Equalized value of real estate, including franchises and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Santa Clara . . . . .	116,617	\$517,795	\$470,739	\$18,975
Waverly . . . . .	77,254	445,790	415,900	20,070
Westville . . . . .	21,654	211,600	205,639	3,500
Totals . . . . .	\$1,025,485	\$11,666,505	\$11,666,505	\$517,270



## FRANKLIN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Altamont.....	.....	\$3, 400	\$708, 400	\$7, 784 59
Bangor.....	.....	14, 650	608, 650	9, 716 39
Belmont.....	.....	7, 475	512, 475	3, 128 92
Bombay.....	.....	34, 750	401, 685	3, 482 11
Brandon.....	.....	1, 700	112, 600	342 33
Brighton.....	.....	23, 950	465, 063	12, 410 22
Burke.....	.....	11, 600	454, 366	3, 422 19
Chateaugay.....	.....	48, 450	822, 715	7, 499 28
Constable.....	.....	10, 850	271, 750	2, 486 21
Dickinson.....	.....	6, 600	322, 633	1, 884 40
Duane.....	.....	.....	113, 698	1, 666 03
Fort Covington.....	.....	33, 500	528, 340	4, 361 56
Franklin.....	.....	.....	458, 049	12, 783 60
Harrietstown.....	.....	29, 450	1, 304, 590	10, 821 40
Malone.....	.....	193, 500	3, 233, 937	6, 222 90
Moir.....	.....	54, 850	730, 001	2, 926 73

**FRANKLIN — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Santa Clara.....	.....	\$18,975	\$489,714	\$10,071 07
Waverly.....	.....	20,070	435,970	3,090 22
Westville.....	.....	3,500	209,139	2,083 15
Totals.....	.....	\$517,270	\$12,183,775	\$106,183 30

FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Altamont.....	.....	\$4,933 19	\$44 15	\$12,761 93
Bangor.....	.....	4,052 05	36 18	13,804 62
Belmont.....	.....	3,400 79	30 37	6,560 08
Bombay.....	.....	2,656 23	23 71	6,162 05
Brandon.....	.....	743 78	6 64	1,092 75
Brighton.....	.....	3,074 68	27 45	15,512 35
Burke.....	.....	3,015 80	26 92	6,464 91
Chateaugay.....	.....	5,511 40	49 20	13,059 88
Constable.....	.....	1,804 28	16 10	4,306 59
Dickinson.....	.....	2,140 18	19 10	4,043 68
Duane.....	.....	744 26	6 64	2,416 93
Fort Covington.....	.....	3,519 99	31 42	7,912 97
Franklin.....	.....	3,043 84	27 16	15,854 60
Harrietstown.....	.....	8,935 38	79 78	19,836 56
Malone.....	.....	21,706 48	193 85	28,123 23
Moir.....	.....	4,835 12	43 17	7,805 02

FRANKLIN — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Santa Clara.....	.....	\$3,226 23	\$28 80	\$13,326 10
Waverly.....	.....	2,894 68	25 84	6,010 74
Westville.....	.....	1,397 80	12 48	3,493 43
Totals.....	.....	\$81,636 16	\$728 96	\$188,548 42

## FRANKLIN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.		as on
Altamont.....	.....	96 37
Bangor.....	.....	.....
Belmont.....	.....	.....
Bombay .....	.....	.....
Brandon.....	.....	.....
Brighton .....	.....	.....
Burke.....	.....	.....
Chateaugay. . .	.....	82 08
Constable . . .	.....	.....
Dickinson . . .	.....	.....
Duane . . .	.....	.....
Fort Covington.....	.....	.....
Franklin.....	.....	.....
Harrietstown...	.....	70 07
Malone .....	.....	83 20
Moirs.....	.....	.....

FRANKLIN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

	assessed valuation of	Amount of taxes on bank stock.
.....	\$27,850 00	..... \$278 50
.....		.....
	\$1,031,022 18	\$10,310 22

I, H. N. Ramsdell, Clerk of the Board of Supervisors of the county of Franklin, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meetings in the months of November and December, 1909

H. N. RAMSDELL, Clerk.  
P. O. address, Dickinson Center, N. Y.

## FULTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Fulton, as corrected by the Board of Supervisors at their annual meeting in the year 1908.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, large estate and special franchises.	Equalized value of real estate.	Total assessed value of personal property, exclusive of bank stock.
Bleecker.....	37,746	\$56,135	\$52,135	.....
Broadalbin.....	23,973	511,000	451,000	\$14,900
Caroga.....	31,679	77,364	67,364	1,050
Ephratah.....	22,548	291,130	271,130	8,435
Gloversville, city.....	.....	7,007,000	7,237,000	477,075
Johnstown.....	41,471	1,060,970	960,970	17,100
Johnstown, city.....	.....	3,434,478	3,647,478	198,850
Mayfield.....	39,754	558,224	493,224	6,785
Northampton.....	15,815	493,250	469,250	12,500
Oppenheim.....	31,203	359,193	310,193	6,350
Perth.....	16,078	348,895	258,895	7,045
Stratford.....	47,636	150,265	120,265	2,750
Totals.....	307,903	\$14,347,904	\$14,347,904	\$754,340

FULTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bleecker.....	.....	.....	\$52,135	\$1,592 23
Broadalbin.....	.....	\$14,900	465,900	5,343 18
Caroga.....	.....	1,650	69,014	3,187 71
Ephratah.....	.....	8,435	279,565	2,449 82
Gloversville, city.....	\$45,000	432,975	7,669,975	.....
Johnstown.....	.....	17,100	978,070	10,447 04
Johnstown, city.....	.....	198,850	3,846,328	.....
Mayfield.....	.....	6,785	500,009	6,843 52
Northampton.....	.....	12,500	481,750	4,665 48
Oppenheim.....	.....	6,350	325,543	8,162 91
Perth.....	.....	7,045	265,940	2,385 65
Stratford.....	.....	2,750	123,015	1,494 19
Totals.....	\$45,000	\$709,340	\$15,057,244	\$46,571 73



### FULTON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bleecker.....	.....	\$268 11	\$2 99	\$1,863 33
Broadalbin.....	.....	2,395 89	26 79	7,765 86
Caroga.....	.....	354 91	3 96	3,546 58
Ephratah.....	.....	1,437 69	16 05	3,903 56
Gloversville, city.....	\$7,392 25	39,674 90	442 97	47,510 12
Johnstown.....	.....	4,940 89	56 15	15,444 08
Johnstown, city.....	1,698 34	19,780 06	220 84	21,699 24
Mayfield.....	.....	2,571 35	28 70	9,443 57
Northampton.....	.....	2,477 44	27 66	7,170 58
Oppenheim.....	.....	1,674 13	18 69	9,855 73
Perth.....	.....	1,367 53	15 27	3,768 45
Stratford.....	.....	632 62	7 06	2,133 87
Totals.....	\$9,090 59	\$77,575 52	\$867 13	\$134,104 97

## FULTON — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.*

	Amount of taxes on bank stock.
Bleed	.....
Broad	.....
Carog	.....
Ephra	.....
Glove	.....
Johns	\$10,230 86
Johns	.....
Mayfi	7,457 53
North	.....
Opper	622 69
Perth	.....
Stratf	.....
T	\$18,311 08

I, C. H. Reimensnyder, Clerk of the Board of Supervisors of the county of Fulton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

C. H. REIMENSnyder, Clerk.  
P. O. address, Gloversville, N. Y.

## GENESEE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Genesee, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village and special franchises.	Equalized value of real estate, including village and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alabama.....	28,002	\$1,012,750	\$1,077,879	\$13,200
Alexander.....	22,731	1,072,425	1,029,974	52,250
Batavia.....	34,437	7,732,700	7,976,307	1,053,550
Bergen.....	17,289	1,202,575	1,125,785	18,650
Bethany.....	22,706	896,630	790,445	19,750
Byron.....	20,531	1,359,005	1,269,503	48,550
Darien.....	30,405	1,500,100	1,652,749	32,600
Elba.....	22,631	975,550	958,115	29,800
Le Roy.....	26,900	3,323,675	3,353,402	122,900
Oakfield.....	15,379	936,610	886,256	19,700
Pavilion.....	22,728	1,245,365	1,149,738	77,525
Pembroke.....	26,090	1,299,425	1,341,361	17,725
Stafford.....	19,970	1,396,065	1,341,361	44,200
Totals .....	309,799	\$23,952,875	\$23,952,875	\$1,550,400

## GENESEE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Amount of town taxes.
Alabama.....	.....	\$13,200	\$2,805 05
Alexander.....	.....	52,250	5,254 72
Batavia.....	.....	1,053,550	12,650 65
Bergen.....	.....	18,650	4,302 50
Bethany.....	.....	19,750	4,074 92
Byron.....	.....	48,550	4,343 77
Darien.....	.....	32,600	2,662 94
Elba.....	.....	29,800	3,664 38
Le Roy.....	.....	122,900	7,520 15
Oakfield.....	.....	19,700	3,117 28
Pavilion.....	.....	77,525	3,139 90
Pembroke.....	.....	17,725	5,832 08
Stafford.....	.....	44,200	4,572 92
Totals.....	.....	\$1,550,400	\$63,941 26
			\$25,503,275

GENESEE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Alabama.....	.....	\$2,652 54	\$66 50	\$5,524 09
Alexander.....	.....	2,631 02	65 96	7,951 70
Batavia.....	.....	23,242 43	582 65	36,475 73
Bergen.....	.....	2,782 26	69 75	7,154 51
Bethany.....	.....	1,969 68	49 38	6,093 98
Byron.....	.....	3,204 34	80 33	7,628 44
Darien.....	.....	4,097 29	102 71	6,862 94
Elba.....	.....	2,401 75	60 20	6,126 33
Le Roy.....	.....	9,028 52	226 33	16,775 00
Oakfield.....	.....	2,202 49	55 21	5,374 98
Pavilion.....	.....	2,983 62	74 80	6,198 32
Pembroke.....	.....	3,368 39	84 44	9,284 91
Stafford.....	.....	3,368 46	84 45	8,025 83
Totals.....	.....	\$63,932 79	\$1,602 71	\$129,476 76

GENESEE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alabama.....	.005384336	.....	.....
Alexander.....	.007070193	.....	.....
Batavia.....	.004151429	\$530,508 78	\$5,305 08
Bergen.....	.005858445	.....	.....
Bethany.....	.006650036	.....	.....
Byron.....	.005423085	.....	.....
Darien.....	.004477657	.....	.....
Elba.....	.006093707	.....	.....
Le Roy.....	.004867124	237,422 97	2,374 22
Oakfield.....	.00562052	.....	.....
Pavilion.....	.004685416	.....	.....
Pembroke.....	.007049219	26,439 02	264 39
Stafford.....	.005572439	.....	.....
Totals.....	.....	\$794,370 77	\$7,943 69

I, J. W. Mullen, Clerk of the Board of Supervisors of the county of Genesee, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

J. W. MULLEN, *Clerk*,  
P. O. address, Morganville, N. Y.

GREENE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Greene, as corrected by the Board of Supervisors at their annual meeting in the year 1909.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ashland.....	13,849	\$154,540	\$180,975	\$26,700
Athens.....	13,243	1,262,315	1,359,475	7,700
Cairo.....	33,725	744,180	716,545	13,150
Catskill.....	32,843	4,132,900	4,001,200	259,675
Coxsackie.....	21,664	2,037,505	2,059,600	91,540
Durham.....	29,926	592,496	583,631	20,250
Greenville.....	25,424	609,238	584,443	29,650
Halcott.....	11,174	65,830	65,000	3,700
Hunter.....	47,177	1,152,225	1,166,500	27,250
Jewett.....	28,104	166,744	155,300	7,850
Lexington.....	49,276	224,115	230,535	1,200
New Baltimore.....	23,827	925,325	1,045,625	15,500
Prattsville.....	13,409	163,825	118,450	6,200
Windham.....	26,088	341,065	305,024	45,550
Totals.....	369,729	\$12,572,303	\$12,572,303	\$555,915

## GREENE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland.....	.....	\$26,700	\$207,675	\$1,737 22
Athens.....	.....	7,700	1,367,175	3,290 63
Cairo.....	.....	13,150	729,695	6,429 65
Catskill.....	.....	259,675	4,260,875	22,361 33
Coxsackie.....	.....	91,540	2,151,140	2,532 97
Durham.....	.....	20,250	603,881	6,540 40
Greenville.....	.....	29,650	614,093	5,067 96
Halcott.....	.....	3,700	68,700	1,261 03
Hunter.....	.....	27,250	1,193,750	15,959 24
Jewett.....	.....	7,850	163,150	3,818 49
Lexington.....	.....	1,200	231,735	4,106 58
New Baltimore.....	.....	15,500	1,061,125	7,013 00
Prattsville.....	.....	6,200	124,650	1,904 15
Windham.....	.....	45,550	350,574	4,759 49
Totals.....	.....	\$555,915	\$13,128,218	\$86,782 14



## GREENE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ashland.....	.....	\$1,328 15	\$12 38	\$3,077 75
Athens.....	.....	8,743 62	81 48	12,115 73
Cairo.....	.....	4,666 68	43 50	11,139 83
Catskill.....	.....	27,250 00	253 96	49,865 29
Coxsackie.....	.....	13,757 30	128 22	16,418 49
Durham.....	.....	3,862 05	36 00	10,438 45
Greenville.....	.....	3,927 35	36 60	9,031 91
Halcott.....	.....	439 35	4 10	1,704 48
Hunter.....	.....	7,634 50	71 15	23,664 89
Jewett.....	.....	1,043 40	9 74	4,871 63
Lexington.....	.....	1,482 02	13 82	5,602 42
New Baltimore.....	.....	6,786 30	63 25	13,862 55
Prattsville.....	.....	797 18	7 43	2,708 76
Windham.....	.....	2,242 06	20 90	7,022 45
Totals.....	.....	\$83,959 96	\$782 53	\$171,524 63

GREENE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ashland.....	.017	.....	.....
Athens.....	.0115	.....	.....
Cairo.....	.0162	.....	.....
Catskill.....	.0132	\$651,759 45	\$6,517 59
Coxsackie.....	.0094	124,197 61	1,241 98
Durham.....	.0171	.....	.....
Greenville.....	.0142	.....	.....
Halcott.....	.0246	.....	.....
Hunter.....	.021	.....	.....
Jewett.....	.028	.....	.....
Lexington.....	.025	.....	.....
New Baltimore.....	.0148	.....	.....
Prattsville.....	.0151	.....	.....
Windham.....	.0182	.....	.....
Totals.....	.....	\$775,957 06	\$7,759 57

I, Geo. B. Van Valkenburgh, Clerk of the Board of Supervisors of the county of Greene, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

GEO. B. VAN VALKENBURGH, Clerk,  
P. O. address, Catskill, N. Y.

## HAMILTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Hamilton, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

Arietta.....	191,624	\$710,536	\$710,536	\$304	
Benson.....	52,185	128,833	133,833		
Hope.....	27,588	83,038	83,038	250	
Indian Lake..	151,398	633,803	638,803	800	
Inlet.....	40,462	326,282	311,282		
Lake Pleasant.....	129,409	464,097	464,097	325	
Long Lake.....	262,412	934,169	939,169	9,265	
Morehouse.....	123,202	457,660	457,660	300	
Wells.....	111,102	292,157	292,157	5,850	
Totals.....	1,089,382	\$4,030,575	\$4,030,575		\$17,094

HAMILTON — Continued.

Statement of aggregate valuations of real and personal estate in the county of Hamilton, etc:

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arietta.....	.....	\$304	\$710,840	\$18,625 70
Benson.....	.....	.....	133,833	3,291 96
Hope.....	.....	250	83,288	1,494 42
Indian Lake.....	.....	800	639,603	9,432 02
Inlet.....	.....	.....	311,282	3,394 83
Lake Pleasant.....	.....	325	464,422	6,475 03
Long Lake.....	.....	9,265	948,434	28,198 08
Morehouse.....	.....	300	457,960	4,576 60
Wells.....	.....	5,850	298,007	4,342 20
Totals.....	.....	\$17,094	\$4,047,669	\$79,830 84

**HAMILTON — Continued.**  
*Statement of aggregate valuations of real and personal estate in the county of Hamilton, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arietta.....	.....	\$7,108 40	\$41 15	\$25,775 25
Benson.....	.....	1,338 33	7 89	4,637 98
Hope.....	.....	832 88	4 76	2,332 06
Indian Lake.....	.....	6,396 03	37 02	15,865 07
Inlet.....	.....	3,112 82	17 99	6,525 64
Lake Pleasant.....	.....	4,644 22	26 87	11,146 12
Long Lake.....	.....	9,484 34	54 94	37,737 36
Morehouse.....	.....	4,579 60	26 50	9,182 70
Wells.....	.....	2,980 07	17 21	7,339 48
Totals.....	.....	\$40,476 69	\$234 13	\$120,541 66

HAMILTON — Concluded.

Statement of aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arietta . . . . .	.035	. . . . .	. . . . .
Benson . . . . .	.036	. . . . .	. . . . .
Hope . . . . .	.028	. . . . .	. . . . .
Indian Lake . . . . .	.025	. . . . .	. . . . .
Inlet . . . . .	.02	. . . . .	. . . . .
Lake Pleasant . . . . .	.024	. . . . .	. . . . .
Long Lake . . . . .	.04	. . . . .	. . . . .
Morehouse . . . . .	.02	. . . . .	. . . . .
Wells . . . . .	.02	. . . . .	. . . . .
Totals . . . . .	. . . . .	. . . . .	. . . . .

I, Thomas J. Hanley, Clerk of the Board of Supervisors of the county of Hamilton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

THOMAS J. HANLEY, Clerk.  
P. O. address, Wells, N. Y.

## HERKIMER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Herkimer, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Columbia.....	21,663	\$650,750	\$588,002	\$10,575
Danube.....	17,452	561,473	551,040	11,700
Fairfield.....	24,952	626,760	580,082	39,200
Frankfort.....	20,473	1,609,450	1,959,857	2,600
German Flats.....	19,835	4,713,460	4,572,740	483,800
Herkimer.....	17,819	5,062,135	4,975,276	195,610
Litchfield.....	16,331	360,285	298,262	8,450
Little Falls.....	14,625	540,765	511,689	6,600
Little Falls, city.....	1,822	4,486,376	5,962,511	113,300
Manheim.....	17,028	1,707,380	1,608,935	47,500
Newport.....	20,500	699,221	510,900	53,400
Norway.....	22,313	232,790	160,180	7,300
Ohio.....	32,450	98,119	39,702	4,750
Russia.....	37,439	704,686	319,200	49,200
Salisbury.....	69,398	598,735	315,810	14,000
Schuyler.....	24,697	1,026,165	1,008,705	3,660
Stark.....	19,715	471,904	364,371	10,200
Warren.....	23,263	458,175	493,794	24,700

**HERKIMER — Continued.***Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.*

Webb.....	279,135	\$1,307,195	\$1,422,974	\$42,795
Wilmurt. ....	179,359	400,878	222,701	1,975
Winfield.. ..	14,747	663,965	513,936	22,950
Totals.....	895,016	\$26,980,667	\$26,980,667	\$1,154,265



# HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Columbia.....	.....	\$10,575	\$598,577	\$4,945 37
Danube.....	.....	11,700	562,740	2,003 64
Fairfield.....	.....	39,200	619,282	4,700 30
Frankfort.....	.....	2,600	1,962,457	11,431 80
German Flats.....	.....	483,800	5,056,540	10,576 09
Herkimer.....	.....	195,610	5,170,886	7,472 71
Litchfield.....	.....	8,450	306,712	1,487 18
Little Falls.....	.....	6,600	518,289	2,092 44
Little Falls, city.....	.....	113,300	6,075,811	.....
Manheim.....	.....	47,500	1,656,435	8,993 70
Newport.....	.....	53,400	564,300	5,905 91
Norway.....	.....	7,300	167,480	1,898 38
Ohio.....	.....	4,750	44,452	883 47
Russia.....	.....	49,200	368,400	4,410 17
Salisbury.....	.....	14,000	329,810	4,094 85
Schuyler.....	.....	3,660	1,012,365	1,519 55
Stark.....	.....	10,200	374,571	2,042 67
Warren.....	.....	24,700	518,494	1,571 21
Webb.....	.....	42,795	1,465,769	10,211 53
Wilmurt.....	.....	1,975	224,676	2,311 80
Winfield.....	.....	22,950	536,886	1,348 05
Totals.....	.....	\$1,154,265	\$28,134,932	\$89,900 82

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Columbia.....		\$2,583 83	\$49 91	\$7,579 11
Danube.....		2,429 14	46 96	4,479 74
Fairfield.....		2,673 21	51 63	7,425 14
Frankfort.....		8,471 19	163 61	20,066 60
German Flats.....		21,827 17	421 60	32,824 86
Herkimer.....		22,320 76	431 12	30,224 59
Litchfield.....		1,323 96	25 57	2,836 71
Little Falls.....		2,237 26	43 21	4,372 91
Little Falls, city.....	\$2,134 66	26,226 98	506 59	28,868 23
Manheim.....		7,150 20	138 11	16,282 01
Newport.....		2,435 87	47 05	8,388 83
Norway.....		722 95	13 96	2,635 29
Ohio.....		191 88	3 71	1,079 06
Russia.....		1,590 24	30 72	6,031 13
Salisbury.....		1,423 66	27 50	5,546 01
Schuyler.....		4,369 99	84 41	5,973 95
Stark.....		1,616 88	31 23	3,690 78
Warren.....		2,238 10	43 27	3,852 58

HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Webb.....	.....	\$6,327 16	\$122 22	\$16,660 91
Wilmurt.....	.....	970 64	17 93	3,300 37
Winfield.....	.....	2,317 53	44 77	3,710 35
Totals.....	\$2,134 66	\$121,448 60	\$2,345 08	\$215,829 16

HERKIMER — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Columbia.....	.0075	.....	.....
Danube.....	.00782	.....	.....
Fairfield.....	.012	.....	.....
Frankfort.....	.0125	\$90,275 42	\$902 75
German Flats.....	.0066	377,514 95	3,775 15
Herkimer.....	.0058	394,424 45	3,944 25
Litchfield.....	.0077	.....	.....
Little Falls.....	.008	.....	.....
Little Falls, city.....	.0063	842,715 38	8,427 16
Manheim.....	.00903	55,744 00	557 44
Newport.....	.011	85,543 20	855 43
Norway.....	.011	.....	.....
Ohio.....	.0175	.....	.....
Russia.....	.008	125,000 00	1,250 00
Salisbury.....	.00906	.....	.....
Schuyler.....	.0058	.....	.....
Stark.....	.0077	.....	.....
Warren.....	.008	.....	.....

# HERKIMER — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Webb.....	0125	.....	.....
Wilmurt. ....	.01	.....	.....
Winfield .....	.0054	\$37,114 88	\$371 15
Totals. ....	.....	\$2,008,332 28	\$20,083 33

I, C. H. Spohn, Clerk of the Board of Supervisors of the county of Herkimer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors at their annual meeting in the months of November and December, 1909.

C. H. SPOHN, *Clerk*  
P. O. address, Herkimer, N. Y.

## JEFFERSON

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Jefferson, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND	Total assessed value of personal property, ex- cluding of bank stock.	
	Qualified value of real and special franchises.	
Adams.....	\$1,622,606	\$153,725
Alexandria ..	1,644,184	71,550
Antwerp.....	1,553,559	62,550
Brownville....	2,304,446	41,370
Cape Vincent .	1,596,714	106,175
Champion ..	1,415,465	32,905
Clayton.....	2,149,090	72,700
Ellisburg....	2,110,251	119,440
Henderson.....	880,350	92,530
Hounsfield....	1,229,901	55,150
Leray.....	1,380,942	42,420
Lorraine ..	517,853	4,750
Lyme ..	1,324,841	26,530
Orleans.....	1,449,989	51,750
Pamela.....	858,773	12,760
Philadelphia..	1,044,337	15,950
Rodman ..	746,572	79,150
Rutland.....	1,221,270	25,925

## JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Acres of land.	Equalized value of real and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Theresa . . . . .	40,912	\$1,009,813	\$49,250
Watertown . . . . .	22,335	871,719	4,100
Watertown, city . . . . .	3,237	13,667,007	1,018,900
Wilna . . . . .	47,483	2,343,285	56,850
Worth . . . . .	27,390	211,456	12,775
Totals . . . . .	745,658	\$43,154,423	\$2,209,205

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Adams.....	.....	\$153,725	\$1,776,331	\$9,820 91
Alexandria.....	.....	71,550	1,715,734	5,185 59
Antwerp.....	.....	62,550	1,616,109	9,514 67
Brownville.....	.....	41,370	2,345,816	6,743 33
Cape Vincent.....	.....	106,175	1,702,889	8,192 24
Champion.....	.....	32,905	1,448,370	7,976 88
Clayton.....	.....	72,700	2,221,790	11,761 21
Ellisburg.....	.....	119,440	2,229,691	16,793 94
Henderson.....	.....	92,530	972,880	7,655 98
Hounsfield.....	.....	55,150	1,285,051	5,453 44
Leray.....	.....	42,420	1,423,362	7,796 62
Lorraine.....	.....	4,750	522,603	4,352 53
Lyme.....	.....	26,530	1,351,371	6,470 04
Orleans.....	.....	51,750	1,501,739	7,333 47
Pamelia.....	.....	12,760	871,533	2,442 43
Philadelphia.....	.....	15,950	1,060,287	4,646 75
Rodman.....	.....	79,150	825,722	6,761 08
Rutland.....	.....	25,925	1,247,195	8,699 89
Theresa.....	.....	49,250	1,059,063	7,674 63



JEFFERSON — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.*

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Watertown.....	.....	\$4, 100	\$875, 819	\$6, 251 78
Watertown, city.....	.....	1, 018, 900	14, 685, 907	.....
Wilna.....	.....	56, 850	2, 400, 135	9, 420 60
Worth.....	.....	12, 775	224, 231	1, 958 80
Totals.....	.....	\$2, 209, 205	\$45, 363, 628	\$162, 906 81

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bond stock.
Adams.....	.....	\$4,318 62	\$150 30	\$14,289 83
Alexandria.....	.....	4,171 30	145 18	9,502 07
Antwerp.....	.....	3,929 10	136 75	13,580 52
Brownville.....	.....	5,703 16	198 49	12,644 98
Cape Vincent.....	.....	4,140 06	144 09	12,476 39
Champion.....	.....	3,521 35	122 55	11,620 78
Clayton.....	.....	5,401 62	188 00	17,350 83
Ellisburg.....	.....	5,420 83	188 67	22,403 44
Henderson.....	.....	2,365 28	82 32	10,103 58
Hounsfield.....	.....	3,124 22	108 73	8,686 39
Leray.....	.....	3,460 49	120 44	11,377 55
Lorraine.....	.....	1,270 57	44 21	5,667 31
Lyme.....	.....	3,285 46	114 35	9,869 85
Orleans.....	.....	3,651 04	127 07	11,111 58
Pamelia.....	.....	2,118 89	73 75	4,635 07
Philadelphia.....	.....	2,577 80	89 72	7,314 27
Rodman.....	.....	2,007 53	69 87	8,838 48
Rutland.....	.....	3,032 20	105 53	11,837 62
Theresa.....	.....	2,574 83	89 61	10,339 07
Watertown.....	.....	2,129 32	74 11	8,455 21

JEFFERSON — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Watertown, city.....	.....	\$35,704 42	\$1,242 65	\$36,947 07
Wilna.....	.....	5,835 23	203 09	15,458 92
Worth.....	.....	545 15	18 98	2,522 93
Totals.....	.....	\$110,288 47	\$3,838 46	\$277,033 74

JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Adams.....	.0072	\$100,000 00	\$1,000 00
Alexandria.....	.0040	37,000 00	370 00
Antwerp.....	.0070	.....	.....
Brownville.....	.0045	30,000 00	300 00
Cape Vincent.....	.0054	25,000 00	250 00
Champion.....	.0075	.....	.....
Clayton.....	.0065	109,000 00	1,090 00
Ellisburg.....	.0080	.....	.....
Henderson.....	.0085	.....	.....
Hounsfield.....	.0050	.....	.....
Leray.....	.0053	.....	.....
Lorraine.....	.0080	.....	.....
Lyme.....	.0048	.....	.....
Orleans.....	.0058	.....	.....
Pamelia.....	.0038	.....	.....
Philadelphia.....	.0046	25,000 00	250 00
Rodman.....	.0088	.....	.....
Rutland.....	.0075	.....	.....
Theresa.....	.0048	25,000 00	250 00

JEFFERSON — Concluded.  
Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Watertown.....	.0067	.....	.....
Watertown, city.....	.....	\$1,102,500 00	\$11,025 00
Wilna.....	.0042	208,000 00	2,080 00
Worth.....	.0070	.....	.....
Totals.....	.....	\$1,661,500 00	\$16,615 00

I, Richard Holden, Clerk of the Board of Supervisors of the county of Jefferson, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

RICHARD HOLDEN, Clerk.  
P. O. address, Watertown, N. Y.

## LEWIS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Lewis, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

Croghan.....	111,156	\$803,650	\$765,088	\$18,100	
Denmark.....	31,076	1,045,872	1,072,040	72,400	
Diana.....	83,462	530,485	535,473	5,725	
Greig.....	55,828	188,050	177,050	3,250	
Harrisburg.....	23,129	349,830	378,384	2,840	
Highmarket.....	36,365	223,540	231,675	1,400	
Lewis.....	39,895	192,965	195,635	8,850	
Leyden.....	20,375	659,236	710,480	56,165	
Lowville.....	21,731	2,128,975	2,063,116	337,440	
Lyonsdale.....	42,721	324,020	312,568	2,100	
Martinsburg.....	44,427	754,310	807,902	15,380	
Montague.....	39,079	198,298	198,551	4,665	
New Bremen.....	34,297	295,840	298,383	6,550	
Osceola.....	56,020	281,965	274,940		

## LEWIS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.*

Pinckney.....	22,708	\$262,955	\$269,554	\$8,940
Turin .. ..	19,303	581,019	580,773	24,660
Watson ...	70,483	192,675	181,316	3,950
West Turin . . . . .	23,530	948,220	908,977	38,970
Totals .....	775,585	\$9,961,905	\$10,961,905	\$611,385

## LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.		
Croghan.....	.....	\$18,100	\$783,188	\$8,873 32
Denmark.....	.....	72,400	1,144,440	4,063 52
Diana.....	.....	5,725	541,198	4,469 25
Greig.....	.....	3,250	180,300	2,039 86
Harrisburg.....	.....	2,840	381,224	4,166 09
Highmarket .....	.....	1,400	233,075	2,999 48
Lewis.....	.....	8,850	204,485	1,938 84
Leyden.....	.....	56,165	766,645	2,281 42
Lowville.....	.....	337,440	2,400,556	7,107 05
Lyonsdale.....	.....	2,100	314,668	2,403 37
Martinsburg .....	.....	15,380	823,282	5,260 75
Montague.....	.....	4,665	203,216	2,610 41
New Bremen .....	.....	6,550	304,933	3,287 70
Osceola.....	.....	.....	274,940	3,738 11
Pinckney.....	.....	8,940	278,494	2,880 00



## LEWIS—Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Turin.....		\$24,660	\$605,433	\$5,542 84
Watson.....		3,950	185,266	3,732 49
West Turin.....		38,970	947,947	5,758 16
Totals.....		\$611,385	\$10,573,290	\$73,152 66

LEWIS — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Croghan.....	.....	\$2,755 59	\$64 86	\$11,693 77
Denmark.....	.....	4,026 62	94 77	8,184 91
Diana.....	.....	1,904 16	44 81	6,418 22
Greig.....	.....	634 37	14 92	2,689 15
Harrisburg.....	.....	1,341 31	31 65	5,539 05
Highmarket.....	.....	820 06	19 30	3,838 84
Lewis.....	.....	719 47	16 93	2,675 24
Leyden.....	.....	2,697 38	63 48	5,042 28
Lowville.....	.....	9,244 85	217 59	16,569 49
Lyonsdale.....	.....	1,107 14	26 05	3,536 56
Martinsburg.....	.....	2,896 65	68 18	8,225 58
Montague.....	.....	715 00	16 82	3,342 23
New Bremen.....	.....	1,072 88	25 25	4,385 83
Osceola.....	.....	967 36	22 77	4,728 24
Pinckney.....	.....	979 86	23 06	3,882 92

LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Turin.....	.....	\$2,130 17	\$50 13	\$7,723 14
Watson.....	.....	651 85	15 34	4,399 68
West Turin.....	.....	3,335 28	78 50	9,171 94
Totals.....	.....	\$38,000 00	\$894 41	\$112,047 07

## LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Croghan . . . . .	.01357	.....	.....
Denmark . . . . .	.0072	.....	.....
Diana . . . . .	.012	.....	.....
Greig . . . . .	.013	.....	.....
Harrisburg . . . . .	.0154	.....	.....
Highmarket . . . . .	.0162	.....	.....
Lewis . . . . .	.0114	.....	.....
Leyden . . . . .	.0088	.....	.....
Lowville . . . . .	.0065	\$227,000 00	\$2,270 00
Lyonsdale . . . . .	.01053	.....	.....
Martinsburg . . . . .	.0102	.....	.....
Montague . . . . .	.023	.....	.....
New Bremen . . . . .	.0140	.....	.....
Osceola . . . . .	.0137	.....	.....
Pinckney . . . . .	.02	.....	.....

## LEWIS—Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.*

TOWNS	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Turin.....	.012423	.....	.....
Watson.....	.02	.....	.....
West Turin.....	.00912	.....	.....
Totals.....	.....	\$227,000 00	\$2,270 00

I, Charles S. Mereness, Jr., Clerk of the Board of Supervisors of the county of Lewis, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

CHARLES S. MERENESS, Jr., Clerk,  
P. O. address, Lowville, N. Y.

## LIVINGSTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Livingston, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Avon . . . . .	25, 060	\$2, 402, 177	\$2, 361, 736	\$269, 150
Caledonia . . . . .	24, 908	2, 435, 433	2, 405, 722	71, 350
Conesus . . . . .	20, 389	690, 875	713, 870	45, 900
Genesee . . . . .	27, 029	2, 657, 955	2, 584, 360	916, 650
Groveland . . . . .	22, 620	1, 395, 419	1, 431, 082	66, 081
Leicester . . . . .	19, 606	1, 420, 672	1, 489, 939	33, 025
Lima . . . . .	19, 775	1, 635, 630	1, 592, 800	53, 700
Livonia . . . . .	23, 645	1, 892, 125	1, 863, 716	123, 400
Mount Morris . . . . .	5, 538	2, 028, 060	2, 123, 905	37, 300
North Dansville . . . . .	5, 538	1, 805, 180	1, 744, 430	108, 600
Nunda . . . . .	23, 034	1, 163, 280	1, 128, 843	46, 650
Ossian . . . . .	25, 027	503, 371	538, 739	750
Portage . . . . .	18, 975	712, 153	719, 348	4, 550
Sparta . . . . .	17, 236	798, 027	877, 406	11, 425

## LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Value of real property, real corporations and franchises.	Total assessed value of personal property, exclusive of bank stock.
Springwater. . . . .	32,503	\$964,190	\$983,715	\$45,600
West Sparta. . . . .	20,262	635,246	637,598	7,400
York. . . . .	29,674	2,405,665	2,348,249	88,930
Totals . . . . .	360,819	\$25,545,458	\$25,545,458	\$1,930,461

LIVINGSTON — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Avon.....	.....	\$269,150	\$2,671,327	\$8,423 69
Caledonia.....	.....	71,350	2,506,783	6,012 64
Conesus.....	.....	45,900	736,775	4,145 82
Geneseo.....	.....	916,650	3,574,605	10,678 61
Groveland.....	.....	66,081	1,461,500	6,952 81
Leicester.....	.....	33,025	1,453,697	7,832 28
Lima.....	.....	53,700	1,689,330	7,322 01
Livonia.....	.....	123,400	2,015,525	8,508 18
Mount Morris.....	.....	37,300	2,065,360	13,698 44
North Dansville.....	.....	108,600	1,913,780	1,750 00
Nunda.....	.....	46,650	1,209,930	7,003 56
Ossian.....	.....	750	504,121	4,866 97
Portage.....	.....	4,550	716,703	5,743 01
Sparta.....	.....	11,425	809,452	5,328 75
Springwater.....	.....	45,600	1,009,790	8,524 01
West Sparta.....	.....	7,400	642,646	4,959 18
York.....	.....	88,930	2,494,595	7,625 51
Totals.....	.....	\$1,930,461	\$27,475,919	\$119,375 47



## LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Avon.....	.....	\$8,032 90	\$156 30	\$16,612 89
Caledonia.....	.....	7,563 30	147 16	13,723 10
Conesus.....	.....	2,319 80	45 15	6,510 77
Geneseo.....	.....	10,689 62	208 01	21,576 24
Groveland.....	.....	4,571 28	88 95	11,613 04
Leicester.....	.....	4,650 06	90 50	12,572 84
Lima.....	.....	5,027 27	97 84	12,447 12
Livonia.....	.....	6,067 28	118 07	14,693 53
Mount Morris.....	.....	6,598 78	128 39	20,425 61
North Dansville.....	.....	5,657 86	110 10	7,517 96
Nunda.....	.....	3,589 15	69 85	10,662 56
Ossian.....	.....	1,647 23	32 06	6,546 26
Portage.....	.....	2,210 28	43 01	7,996 30
Sparta.....	.....	2,713 87	52 81	8,095 43
Springwater.....	.....	3,142 81	61 17	11,727 99
West Sparta.....	.....	1,969 38	38 32	6,966 88
York.....	.....	7,441 45	144 81	15,211 77
Totals.....	.....	\$83,892 32	\$1,632 50	\$204,900 29

LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Avon.....	.007108823	\$51,737 00	\$512 72
Caledonia.....	.006007286	37,239 65	368 67
Conesus.....	.008836849	.....	.....
Geneseo.....	.007688499	221,087 70	2,198 77
Groveland.....	.007945973	.....	.....
Leicester.....	.008891699	.....	.....
Lima.....	.007929274	30,515 34	302 10
Livonia.....	.007841761	.....	.....
Mount Morris.....	.011651810	61,900 00	612 81
North Dansville.....	.006038239	153,962 68	1,524 23
Nunda.....	.010306916	.....	.....
Ossian.....	.013011303	.....	.....
Portage.....	.011157062	.....	.....
Sparta.....	.010001124	.....	.....

LIVINGSTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Springwater.....	.011614286	.....	.....
West Sparta.....	.010840929	.....	.....
York.....	.006097891	.....	.....
Totals.....	.....	\$556,442 37	\$5,519 30

I, A. D. Scott, Clerk of the Board of Supervisors of the county of Livingston, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

A. D. SCOTT, Clerk,  
P. O. address. Mount Morris, N. Y.

## MADISON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Madison, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brookfield.....	46,556	\$1,177,978 84	\$57,440
Cazenovia.....	29,159	1,962,580 06	181,300
De Ruyter.....	19,306	545,475	14,100
Eaton.....	25,849	1,097,375	48,850
Fenner.....	18,606	454,985	9,925
Georgetown.....	23,471	375,950	10,900
Hamilton.....	23,895	1,601,250	113,400
Lebanon.....	24,480	647,515	20,350
Lenox.....	21,760	2,091,950	38,600
Lincoln.....	14,894	455,250	4,225
Madison.....	24,246	1,131,472	81,390
Nelson.....	26,685	562,150	7,075
Smithfield.....	14,799	424,175	25,200
Stockbridge.....	18,372	676,225	24,550
Sullivan.....	42,978	2,053,298	71,060
Oreida, city.....	11,783	3,784,900	361,450
Totals .....	386,839	\$19,235,760	\$1,069,815

## MADISON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for state purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate	Amount of town taxes.
Brookfield.....	.....	\$57,440	\$1,298,330	\$8,782 56
Cazenovia.....	.....	181,300	2,274,200	19,793 45
De Ruyter.....	.....	14,100	559,575	5,639 35
Eaton.....	.....	48,850	1,146,225	13,188 89
Fenner.....	.....	9,925	464,910	3,619 62
Georgetown.....	.....	10,900	386,850	5,575 86
Hamilton.....	.....	113,400	1,714,650	9,967 09
Lebanon.....	.....	20,350	667,865	7,293 74
Lenox.....	.....	38,600	2,130,550	12,380 38
Lincoln.....	.....	4,225	459,475	3,900 48
Madison.....	.....	81,390	1,212,862	2,745 18
Nelson.....	.....	7,075	569,225	5,785 54
Smithfield.....	.....	25,200	449,375	4,698 73
Stockbridge.....	.....	24,550	700,775	11,027 42
Sullivan.....	.....	71,060	2,124,358	18,325 11
Oneida, city.....	.....	361,450	4,146,350	2,500 00
Totals.....	.....	\$1,069,815	\$20,305,575	\$135,223 40

MADISON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brookfield.....	.....	\$5,663 81	\$88 75	\$14,535 12
Cazenovia.....	.....	9,846 06	152 28	29,791 79
De'Ruyter.....	.....	2,181 15	35 62	7,856 12
Eaton.....	.....	3,694 87	77 69	16,961 45
Fenner.....	.....	1,992 97	31 34	5,643 93
Georgetown.....	.....	1,615 50	26 03	7,217 39
Hamilton.....	.....	6,975 90	129 48	17,072 47
Lebanon.....	.....	2,577 27	41 62	9,912 63
Lenox.....	.....	8,003 80	180 19	20,564 37
Lincoln.....	.....	2,144 87	32 58	6,077 93
Madison.....	.....	3,892 39	74 54	6,712 11
Nelson.....	.....	2,261 17	34 24	8,080 95
Smithfield.....	.....	2,106 32	30 74	6,835 79
Stockbridge.....	.....	2,906 39	42 29	13,976 10
Sullivan.....	.....	10,365 40	160 46	28,850 97
Oneida, city.....	.....	21,332 65	343 90	24,176 55
Totals.....	.....	\$87,560 52	\$1,481 75	\$224,265 67

## MADISON — Concluded.

## Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Tax Law	Amount of taxes on bank stock.
Brookfield . . . . .	.008		
Cazenovia . . . . .	.0112	\$33,653 39	\$336 53
De Ruyter . . . . .	.0118	23,470 54	234 70
Eaton . . . . .	.0124	80,077 00	800 77
Fenner . . . . .	.008		
Georgetown . . . . .	.015		
Hamilton . . . . .	.008	183,898 55	1,838 98
Lebanon . . . . .	.01		
Lenox . . . . .	.0088	158,233 16	1,582 33
Lincoln . . . . .	.01		
Madison . . . . .	.0034		
Nelson . . . . .	.0108		
Smithfield . . . . .	.0118		
Stockbridge . . . . .	.0168		
Sullivan . . . . .	.011		
Oneida, city . . . . .		288,386 86	2,883 86
Totals . . . . .		\$767,719 50	\$7,677 17

I, W. E. Lounsberry, Clerk of the Board of Supervisors of the county of Madison, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

W. E. LOUNSBURY, Clerk.  
P. O. address, Morrisville, N. Y.

## MONROE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Monroe, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY	Acres of l	Qualzied value of real estate, including village property, real estate of corporations and special franchises.	
Brighton . . . . .	1	\$2,281,605	\$9,000
Chili . . . . .		2,031,700	4,350
Clarkson . . . . .		1,085,615	19,200
Gates . . . . .		3,687,695	35,500
Greece . . . . .		5,310,418	61,450
Hamlin . . . . .		1,581,575	37,400
Henrietta . . . . .		1,751,400	50,350
Irondequoit . . . . .	1	2,339,923	33,300
Mendon . . . . .		2,287,000	60,100
Ogden . . . . .		2,091,343	19,200
Parma . . . . .	25,458	1,974,507	56,650
Penfield . . . . .	22,059	1,440,057	8,400
Perinton . . . . .	21,438	3,456,017	102,450
Pittsford . . . . .	14,697	2,202,628	25,300
Riga . . . . .	21,101	1,930,375	102,300
Rochester, city . . . . .	12,885	146,435,115	6,996,150
Rush . . . . .	18,436	1,469,510	17,450



**MONROE — Continued.**  
*Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.*

**TOWNS AND CITY.**

Sweden.....	
Webster.....	
Wheatland.....	
Totals.....	

## MONROE—Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town tax <sup>rs</sup> .
Brighton...	.....	\$9,000	\$2,290,605	\$12,072 78
Chili....	.....	4,350	2,036,050	9,998 28
Clarkson. . .	.....	19,200	1,104,815	4,939 75
Gates....	.....	35,500	3,723,195	15,826 59
Greece....	.....	61,450	5,371,868	29,754 17
Hamlin....	.....	37,400	1,618,975	11,634 54
Henrietta....	.....	50,350	1,801,750	6,534 99
Irondequoit..	.....	33,300	2,373,223	10,098 19
Mendon....	.....	60,100	2,347,100	11,849 67
Ogden....	.....	19,200	2,110,543	10,560 18
Parma....	.....	56,650	2,031,157	16,379 17
Penfield....	.....	8,400	1,448,457	12,004 11
Perinton....	.....	102,450	3,558,467	10,503 72
Pittsford....	.....	25,300	2,227,928	14,210 65
Riga....	.....	102,300	2,032,675	9,157 52
Rochester, city.....	.....	6,996,150	153,431,265	.....
Rush....	.....	17,450	1,486,960	7,227 95

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sweden.....	.....	\$183,100	\$3,349,732	\$10,122 67
Webster.....	.....	22,050	1,690,765	10,638 27
Wheatland.....	.....	58,125	1,611,572	10,095 82
Totals.....	.....	\$7,901,825	\$197,647,102	\$223,609 02

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brighton.....	.....	\$6,844 74	\$129 27	\$19,046 79
Chili.....	.....	6,084 08	114 90	16,197 26
Clarkson.....	.....	3,301 38	62 35	8,303 48
Gates.....	.....	11,125 57	210 11	27,162 27
Greece.....	.....	16,052 10	303 15	46,109 42
Hamlin.....	.....	4,837 78	91 36	16,563 68
Henrietta.....	.....	5,383 95	101 68	12,020 62
Irondequoit.....	.....	7,091 60	133 93	17,323 72
Mendon.....	.....	7,013 55	132 45	18,995 67
Ogden.....	.....	6,396 32	120 80	17,077 30
Parma.....	.....	6,069 46	114 62	22,563 25
Penfield.....	.....	4,328 25	81 74	16,414 10
Perinton.....	.....	10,633 32	200 81	21,337 85
Pittsford.....	.....	6,657 44	125 73	20,993 82
Riga.....	.....	6,073 99	114 72	15,346 23
Rochester, city.....	\$122,729 58	475,778 52	8,985 28	607,493 38
Rush.....	.....	4,443 30	83 91	11,755 16

## MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sweden.....	.....	\$10,309 29	\$194 70	\$20,626 66
Webster.....	.....	5,052 31	95 41	15,785 99
Wheatland.....	.....	4,815 66	90 95	15,002 43
Totals.....	\$122,729 58	\$608,292 61	\$11,487 87	\$966,119 08

MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brighton.....	.0080	.....	.....
Chili.....	.0078	.....	.....
Clarkson.....	.0074	.....	.....
Gates.....	.0070	.....	.....
Greece.....	.0089	.....	.....
Hamlin.....	.0101	.....	.....
Henrietta.....	.0066	.....	.....
Irondequoit.....	.0071	.....	.....
Mendon.....	.0086	.....	.....
Ogden.....	.0084	\$30,000 00	\$300 00
Parma.....	.0118	.....	.....
Penfield.....	.0112	.....	.....
Perinton.....	.0068	.....	.....
Pittsford.....	.0100	.....	.....
Riga.....	.0081	.....	.....
Rochester, city.....	.0038	5,789,081 00	57,890 81
Rush.....	.0078	.....	.....

MONROE — Concluded.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sweden.....	.0071	\$100,296 00	\$1,002 96
Webster.....	.0100	.....	.....
Wheatland.....	.0092	.....	.....
Totals.....	.....	\$5,919,377 00	\$59,193 77

I, Byron N. Chamberlain, Clerk of the Board of Supervisors of the county of Monroe, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

BYRON N. CHAMBERLAIN, Clerk,  
P. O. address, Rochester, N. Y.

**MONTGOMERY.**

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Montgomery, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

Amsterdam, city . . . . .	1,437	\$10,798,525	\$10,689,338	45	\$381,150
Amsterdam . . . . .	17,132	2,406,125	2,357,623	56	12,700
Canajoharie . . . . .	23,596	1,746,753	1,793,381	41	51,700
Charleston . . . . .	25,786	328,644	330,243	69	6,450
Florida . . . . .	28,746	1,226,253	1,257,768	27	8,200
Glen . . . . .	21,100	1,315,417	1,368,277	99	18,900
Minden . . . . .	27,944	2,054,271	1,953,689	60	201,150
Mohawk . . . . .	19,105	2,054,675	2,134,389	60	20,450
Palatine . . . . .	21,929	1,642,070	1,741,195	91	76,950
Root . . . . .	30,320	865,039	872,495	53	27,150
Saint Johnsville . . . . .	10,364	1,620,468	1,559,835	99	72,455
<b>Totals . . . . .</b>	<b>227,459</b>	<b>\$26,058,240</b>	<b>\$26,058,240</b>	<b>00</b>	<b>\$877,255</b>



## MONTGOMERY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock	Equalized valu- pers ban to local taxation for all purposes.	aggregate	Amount of town taxes.
Amsterdam, city.....	.....	\$381,150	\$11,070,488	45	.....
Amsterdam.....	.....	12,700	2,370,323	56	\$10,558 97
Canajoharie.....	.....	51,700	1,845,081	41	14,963 94
Charleston.....	.....	6,450	336,693	69	1,038 41
Florida.....	.....	8,200	1,265,968	27	8,272 36
Glen.....	.....	18,900	1,387,177	99	4,506 43
Minden.....	.....	201,150	2,154,839	60	12,984 99
Mohawk.....	.....	20,450	2,154,839	60	14,779 38
Palatine.....	.....	76,950	1,818,145	91	16,122 71
Root.....	.....	27,150	899,645	53	8,704 98
Saint Johnsville.....	.....	72,455	1,632,290	99	9,407 72
Totals.....	.....	\$877,255	\$26,935,495	00	\$101,339 89

MONTGOMERY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Amsterdam, city.....	.....	\$41,925 85	\$646 07	\$42,571 92
Amsterdam.....	.....	9,796 58	138 33	20,493 88
Canajoharie.....	.....	7,642 99	107 68	22,714 61
Charleston.....	.....	1,305 35	19 65	2,363 41
Florida.....	.....	5,172 25	73 88	13,518 49
Glen.....	.....	5,610 30	80 95	10,197 68
Minden.....	.....	9,217 14	125 76	22,327 89
Mohawk.....	.....	8,489 92	125 76	23,395 06
Palatine.....	.....	7,362 50	106 11	23,591 32
Root.....	.....	3,731 09	52 50	12,488 57
Saint Johnsville.....	.....	6,381 42	95 26	15,884 40
Totals.....	.....	\$106,635 39	\$1,571 95	\$209,547 23

### NASSAU — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Hempstead.....	.....	\$1,173,710	\$23,965,887	\$94,300 00
North Hempstead.....	.....	1,519,750	12,207,938	63,289 06
Oyster Bay.....	.....	659,795	13,841,369	72,746 03
Totals .....	.....	\$3,353,255	\$50,015,194	\$230,335 09

NASSAU — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stampduty's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Hempstead.....	.....	\$208,062 85	\$3,394 23	\$303,747 08
North Hempstead.....	.....	140,022 51	1,741 02	205,052 59
Oyster Bay.....	.....	127,660 41	1,977 24	202,383 68
Totals.....	.....	\$473,735 77	\$7,112 49	\$711,189 85

NASSAU — Concluded.  
Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Hempstead.....	.0128	\$742,246 85	\$7,422 47
North Hempstead.....	.0170	318,726 69	3,187 27
Oyster Bay.....	.0148	593,936 70	5,939 37
Totals.....	.....	\$1,654,910 24	\$16,549 11

I, William E. Luyster, Clerk of the Board of Supervisors of the county of Nassau, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

WILLIAM E. LUYSTER, Clerk,  
P. O. address, Mincola, Nassau, N. Y.

## NEW YORK.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several boroughs in the city of New York, as corrected by the Board of Aldermen at their annual meeting in the year 1909.*

BOROUGH.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Manhattan. . . . .	14,038	\$4,614,446,286	\$4,614,446,286	\$332,202,634
Bronx. . . . .	26,017	462,704,008	462,704,008	13,959,671
Brooklyn. . . . .	49,680	1,354,809,840	1,354,809,840	84,332,190
Queens. . . . .	82,883	308,112,605	308,112,605	9,673,200
Richmond. . . . .	36,600	67,106,965	67,106,965	3,153,160
Totals. . . . .	209,218	\$6,807,179,704	\$6,807,179,704	\$443,320,855

NEW YORK — Continued.  
Statement of the aggregate valuations of real and personal estate in the city of New York, etc.

BOROUGHS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of total taxed.
Manhattan . . . . .	.....	\$332,202,634	\$4,946,648,920	.....
Bronx . . . . .	.....	13,959,671	476,663,679	.....
Brooklyn . . . . .	.....	84,323,190	1,489,142,080	.....
Queens . . . . .	.....	9,673,200	217,785,805	.....
Richmond . . . . .	.....	3,153,160	70,260,125	.....
Totals . . . . .	.....	\$143,320,855	7,250,500,559	.....

NEW YORK — Continued.  
Statement of the aggregate valuations of real and personal estate in the city of New York, etc.

BOROUGH.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Manhattan.....	\$117,145,889 07	\$3,381,386 09	.....	\$122,745,210 17
Bronx.....				
Brooklyn.....				
Queens.....				
Richmond.....				
Totals.....	\$117,145,889 07	\$5,424,654 21	\$104,666 89	\$122,745,210 17



## NEW YORK — Concluded.

*Statement of the aggregate valuations of real and personal estate in the city of New York, etc.*

BOROUGHES.	Rate of tax on valuation	Assessed valuation of bank stock under sec.	Amount of taxes on bank stock.
Manhattan...	.01678		2,985,490 93
Bronx...	.01678		9,106 81
Brooklyn...	.01737		78,996 15
Queens...	.01725		12,795 06
Richmond...	.01775		5,017 65
Totals.			3,091,406 80

I, C. Rockland Tynge, Secretary of the Department of Taxes and Assessments of the city of New York, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several boroughs in said city, as corrected by said Board of Aldermen, at their annual meeting in the month of July, 1909.

C. ROCKLAND TYNG, *Secretary*,  
P. O. address, Hall of Records, New York City.

# NIAGARA.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Niagara, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITIES	Acres of land.	Assessed value of real estate, large estate and special franchisees.	Equalized value of real estate, large estate and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Cambria...	24,472	\$1,313,573	\$1,313,573	\$2,900
Hartland...	31,523	1,294,724	1,294,724	18,950
Lewiston...	22,830	1,651,837	1,651,837	32,500
Lockport, city...		8,579,295	8,579,295	146,375
Lockport...	28,758	1,548,033	1,548,033	8,900
Newfane...	31,099	1,869,834	1,869,834	29,367
Niagara Falls, city...		24,046,500	24,046,500	130,500
Niagara...	6,394	1,309,745	1,309,745	37,200
North Tonawanda, city...		7,218,631	7,218,631	440,200
Pendleton...	16,584	781,621	781,621	8,825
Porter...	19,768	1,192,097	1,192,097	61,500
Royalton...	41,790	2,484,565	2,484,565	66,162
Somerset...	22,909	1,089,055	1,089,055	18,050
Wheatfield...	17,311	1,051,195	1,051,195	14,550
Wilson...	28,713	1,226,641	1,226,641	8,800
Totals...	292,151	\$56,657,346	\$56,657,346	\$1,024,779

# NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Cambria.....	.....	\$2,900	\$1,316,473	\$2,422 49
Hartland.....	.....	18,950	1,313,674	5,474 09
Lewiston.....	.....	32,500	1,684,337	18,192 13
Lockport, city.....	.....	146,375	8,725,670	.....
Lockport.....	.....	8,900	1,556,933	5,976 02
Newfane.....	.....	29,367	1,899,201	10,363 20
Niagara Falls, city.....	.....	130,500	24,177,000	.....
Niagara.....	.....	37,200	1,346,945	3,404 56
North Tonawanda, city.....	.....	440,200	7,658,831	.....
Pendleton.....	.....	8,825	760,446	1,831 03
Porter.....	.....	61,500	1,253,597	4,697 06
Royalton.....	.....	66,162	2,550,727	8,086 56
Somerset.....	.....	18,050	1,107,165	8,000 35
Wheatfield.....	.....	14,550	1,065,745	5,850 79
Wilson.....	.....	8,800	1,885,441	6,418 04
Totals.....	.....	\$1,024,779	\$57,682,125	\$80,525 22

# NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Cambria.....	.....	\$5,123 65	\$83 27	\$7,629 41
Hartland.....	.....	5,112 75	88 09	10,689 98
Lewiston.....	.....	6,555 36	106 54	24,854 03
Lockport, city.....	\$6,338 71	33,959 87	51 93	40,850 51
Lockport.....	.....	6,059 51	598 48	12,134 01
Newfane.....	.....	7,391 60	120 13	17,874 93
Niagara Falls, city.....	19,848 31	94,095 67	1,529 26	115,478 24
Niagara.....	.....	5,242 24	85 20	8,732 00
North Tonawanda, city.....	870 30	29,807 80	484 45	31,162 55
Pendleton.....	.....	3,076 38	50 00	4,957 41
Porter.....	.....	4,878 94	79 29	9,655 29
Royalton.....	.....	9,927 30	161 34	18,175 20
Somerset.....	.....	4,308 80	70 03	12,388 08
Wheatfield.....	.....	4,147 83	67 41	9,866 03
Wilson.....	.....	4,808 28	78 15	11,304 47
Totals.....	\$27,057 32	\$224,495 98	\$3,648 57	\$335,727 09

# NIAGARA—Concluded.

## Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Cambria	.0057		
Hartland	.0081		
Lewiston	.0147		
Lockport, city	.0046	\$663,603 31	\$6,636 03
Lockport	.0077		
Newfane	.0094		
Niagara Falls, city	.0047	473,201 05	4,732 00
Niagara	.0064		
North Tonawanda, city	.0040	403,738 96	4,037 39
Pendleton	.0062		
Porter	.0077		
Royalton	.0070	28,319 36	283 19
Somerset	.0111		
Wheatfield	.0092		
Wilson	.0091		
Totals		\$1,568,862 68	\$15,688 61

I, Fred W. Krull, Clerk of the Board of Supervisors of the county of Niagara, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

FRED W. KRULL, Clerk.  
P. O. address, Lockport, N. Y.

## ONEIDA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Oneida, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

Annsville.....	35,772	\$305,597 00	\$305,597 00	\$2,100
Augusta..	16,301	577,235 00	577,235 00	64,300
Ava ..	22,576	133,640 00	133,640 00	7,680
Boonville..	42,730	1,089,225 00	1,089,225 00	89,900
Bridgewater ..	11,819	449,720 00	449,720 00	30,100
Camden..	33,091	1,033,235 00	1,033,235 00	20,750
Deerfield..	22,089	796,380 00	796,380 00	29,080
Florence.....	32,228	145,350 00	145,350 00	2,825
Floyd..	20,612	279,844 00	279,844 00	6,370
Forestport....	48,401	303,812 05	303,812 05	11,245
Kirkland.....	19,380	1,643,725 00	1,643,725 00	113,950
Lee. ....	27,726	349,405 00	349,405 00	4,830
Marcy ..	20,143	539,340 00	539,340 00	7,450
Marshall ..	18,992	692,467 00	692,467 00	17,550
New Hartford...	15,980	2,656,697 00	2,656,697 00	120,000
Paris.....	19,088	973,515 00	973,515 00	46,600
Remsen.....	23,035	386,651 00	386,651 00	16,700
Rome.....	43,252	7,554,424 68	7,554,424 68	168,050

## ONEIDA — Continued.

## Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate.	Assessed value of personal property, exclusive of bank stock.
Sangerfield...	21,382	\$1,056,910 17	\$62,750
Steuben...	25,504	344,374 24	8,090
Trenton...	26,060	985,275 00	31,350
Utica...	.....	36,724,794 00	5,599,650
Vernon...	23,572	1,068,243 00	24,400
Verona...	41,669	1,663,604 00	33,450
Vienna...	36,288	504,340 00	4,510
Western...	32,134	462,894 00	18,390
Westmoreland...	24,942	964,675 00	29,000
Whitestown...	15,945	3,137,713 00	411,610
Totals.....	720,778	\$66,813,085 14	\$6,982,680

# ONEIDA — Continued.

## Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Annsville.....	.....	\$2, 100	\$307, 697 00	86, 447 58
Augusta.....	.....	64, 300	641, 535 00	732 83
Ava.....	.....	7, 680	141, 320 00	2, 102 27
Boonville.....	.....	89, 900	1, 179, 125 00	4, 935 55
Bridgewater.....	.....	30, 100	479, 820 00	1, 441 15
Camden.....	.....	20, 750	1, 053, 985 00	4, 240 48
Deerfield.....	.....	29, 080	825, 460 00	7, 525 60
Florence.....	.....	2, 825	148, 175 00	2, 191 06
Floyd.....	.....	6, 370	286, 214 00	1, 832 63
Forestport.....	.....	11, 245	315, 057 05	1, 375 85
Kirkland.....	.....	113, 950	1, 757, 675 00	929 93
Lee.....	.....	4, 830	354, 235 00	2, 407 83
Marcy.....	.....	7, 450	546, 790 00	2, 280 40
Marshall.....	.....	17, 550	710, 017 00	1, 755 46
New Hartford.....	.....	120, 000	2, 776, 697 00	7, 747 37
Paris.....	.....	46, 600	1, 020, 115 00	857 57
Remsen.....	.....	16, 700	403, 351 00	1, 554 76
Rome.....	.....	168, 050	7, 722, 474 68	60, 974 87
Sangerfield.....	.....	62, 750	1, 119, 660 17	1, 357 31
Steuben.....	.....	8, 090	352, 464 24	2, 699 61



## ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Trenton...	.....	\$31,350	\$1,016,625 00	\$4,560 47
Utica ..	.....	5,599,650	42,324,444 00	12,060 44
Vernon.....	.....	24,400	1,092,643 00	10,483 24
Verona.....	.....	33,450	1,687,054 00	12,051 74
Vienna.....	.....	4,510	508,850 00	5,662 76
Western.....	.....	18,390	481,284 00	4,590 15
Westmoreland ..	.....	29,000	993,675 00	3,150 08
Whitestown ..	.....	411,610	3,549,323 00	14,690 14
Totals.....	.....	\$6,982,680	\$73,795,765 14	\$182,638 63

ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Annsville.....		\$1,426 59	\$25 65	\$7,899 82
Augusta.....		2,974 34	53 51	3,760 68
Ava.....		655 20	11 79	2,769 26
Boonville.....		5,466 84	98 34	10,500 73
Bridgewater.....		2,224 59	40 02	3,705 76
Camden.....		4,886 64	87 90	9,215 02
Deerfield.....		3,827 07	68 85	11,421 52
Florence.....		686 98	12 36	2,890 40
Floyd.....		1,326 97	23 87	3,183 47
Forestport.....		1,460 69	26 28	2,862 82
Kirkland.....		8,149 19	146 59	9,225 71
Lee.....		1,642 34	29 54	4,079 21
Marcy.....		2,535 08	45 60	4,861 08
Marshall.....		3,291 86	59 21	5,106 53
New Hartford.....		12,873 73	231 58	20,852 68
Paris.....		4,729 61	85 08	5,672 26
Remsen.....		1,870 05	33 64	3,458 45
Rome.....		35,803 92	644 07	97,422 86
Sangerfield.....		5,191 15	93 38	6,641 84
Steuben.....		1,634 12	29 40	4,363 13

ONEIDA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Trenton.....	.....	\$4,713 39	\$84 79	\$9,358 65
Utica.....	.....	196,229 90	3,529 96	211,820 30
Vernon.....	.....	5,065 86	91 13	15,640 23
Verona.....	.....	7,821 75	140 70	20,014 19
Vienna.....	.....	2,359 18	42 44	8,064 38
Western.....	.....	2,231 38	40 14	6,861 67
Westmoreland.....	.....	4,607 03	82 87	7,839 98
Whitestown.....	.....	16,455 84	296 02	31,442 00
Totals.....	.....	\$342,141 29	\$6,154 71	\$530,934 63

# ONEIDA — Continued.

## Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Annsville.....	.0256707	.....	.....
Augusta.....	.00477087	\$46,225 65	\$462 26
Ava.....	.0195959	.....	.....
Boonville.....	.00890552	126,096 95	1,260 97
Bridgewater.....	.00772323	.....	.....
Camden.....	.00874302	98,596 70	985 97
Deerfield.....	.0138366	.....	.....
Florence.....	.0195069	.....	.....
Floyd.....	.0111226	.....	.....
Forestport.....	.00908667	.....	.....
Kirkland.....	.00331446	.....	.....
Lee.....	.0115155	.....	.....
Marcy.....	.0088902	.....	.....
Marshall.....	.0071921	.....	.....
New Hartford.....	.00750988	.....	.....
Paris.....	.0055604	.....	.....
Remsen.....	.0085742	28,000 00	280 00
Rome.....	.01261549	460,865 88	4,608 66
Sangerfield.....	.00593201	224,510 15	2,245 10
Steuben.....	.0123788	.....	.....
Trenton.....	.0092056	41,500 00	415 00

ONEIDA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Utica.....	.00500468	\$5,491,253 31	\$54,912 53
Vernon.....	.0143141	136,638 84	1,366 39
Verona.....	.0118634	.....	.....
Vienna.....	.0158482	.....	.....
Western.....	.01425788	.....	.....
Westmoreland.....	.007889	.....	.....
Whitestown.....	.00885859	.....	.....
Totals.....	.....	\$6,653,687 48	\$66,536 88

I, Margaret H. Ward, Clerk of the Board of Supervisors of the county of Oneida, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

MARGARET H. WARD, Clerk,  
P. O. address, Utica, N. Y.

## ONONDAGA

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Onondaga, as corrected by the Board of Supervisors at their annual meeting in the year 1908.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village and special franchises.	Equalized value of real estate, including village and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Camillus.....	21,500	\$2,795,415	\$2,808,415	\$118,300
Cicero.....	21,100	1,374,350	1,381,350	25,300
Clay.....	29,500	1,640,654	1,648,654	35,400
Dewitt.....	23,400	4,032,249	4,077,249	26,800
Elbridge.....	22,200	2,161,082	2,171,082	91,500
Fabius.....	30,000	802,325	809,325	26,700
Geddes.....	5,160	5,375,325	5,794,325	654,500
Lafayette.....	22,200	943,350	950,350	23,650
Lysander.....	38,000	2,656,671	2,696,671	79,100
Manlius.....	30,300	3,319,200	3,352,758	59,200
Marcellus.....	18,900	1,677,700	1,697,700	32,300
Onondaga.....	39,500	3,181,125	3,301,125	24,650
Otisco.....	15,260	480,200	480,200	20,250
Pompey.....	39,000	1,395,262	1,405,262	30,850
Salina.....	8,446	1,534,861	1,549,861	.....
Skaneateles.....	23,600	2,635,850	2,655,850	169,500
Spafford.....	18,160	554,375	542,375	8,500

**ONONDAGA — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.*

TOWNS AND CITY.	Acres of land	Equalized value of real and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Tully .. .. .	15,600	\$937,345	\$10,000
Van Buren .. .. .	21,600	2,284,464	19,700
Syracuse, city. . . . .	9,164	95,721,730	4,644,955
Totals. . . . .	452,590	\$136,266,091	\$6,101,155

## ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Assessed value of personal property not for	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Camillus.....	.....	\$118,300	\$2,926,715	\$5,691 86
Citro.....	.....	26,300	1,406,650	5,718 84
Clay.....	.....	35,400	1,684,054	2,772 08
Dewitt.....	.....	26,800	4,104,049	11,698 41
Elbridge.....	.....	91,500	2,262,582	6,735 78
Fabius.....	.....	26,700	836,025	3,428 28
Geddes.....	.....	564,500	6,368,826	3,513 23
Lafayette.....	.....	28,650	974,000	3,527 85
Lysander.....	.....	79,100	2,776,771	4,721 01
Manlius.....	.....	59,200	3,411,958	10,618 99
Marcellus.....	.....	32,300	1,730,000	5,203 79
Onondaga.....	.....	24,650	3,325,775	6,573 21
Otisco.....	.....	20,250	500,450	1,263 48
Pompey.....	.....	30,850	1,436,112	4,232 32
Salina.....	.....	.....	1,549,861	11,672 92
Skaneateles.....	.....	169,500	2,825,350	3,784 20
Spafford.....	.....	8,500	550,875	1,364 53



## ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.
Tully .....	.....	\$10,000
Van Buren .....	.....	19,700
Syracuse, city .....	\$280,000	4,364,955
Totals .....	\$370,000	\$5,731,155

## ONONDAGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stereographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Camillus.....	.....	\$11,601 53	\$244 37	\$17,537 76
Cicero.....	.....	5,575 97	117 46	11,412 27
Clay.....	.....	6,675 61	140 62	9,588 31
Dewitt.....	.....	16,268 51	342 66	28,309 58
Elbridge.....	.....	8,968 90	188 91	15,893 54
Fabius.....	.....	3,314 01	69 81	6,812 10
Geddes.....	.....	21,732 69	530 93	25,776 85
Lafayette.....	.....	3,860 95	81 33	6,970 16
Lysander.....	.....	11,815 93	248 88	16,785 82
Manlius.....	.....	13,525 04	284 88	24,423 12
Marcellus.....	.....	6,857 73	144 46	12,205 98
Onondaga.....	.....	13,183 41	277 68	20,034 30
Otisco.....	.....	1,983 79	41 78	3,289 05
Pompey.....	.....	5,692 75	119 91	10,044 98
Salina.....	.....	6,143 66	129 42	17,946 00
Skaneateles.....	.....	11,886 30	250 37	15,920 87
Spafford.....	.....	2,183 67	45 99	3,594 19

ONONDAGA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation; exclusive of taxes on bank stock.
Tully.....	.....	\$8,894 71	\$82 08	\$5,645 62
Van Buren.....	.....	9,138 75	192 38	14,944 57
Syracuse, city.....	\$39,056 48	413,384 48	8,683 80	461,124 80
Totals.....	\$39,056 48	\$577,683 34	\$12,217 78	\$728,259 87

ONONDAGA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Camillus.....	.007546342	.....	.....
Cicero.....	.0090938	.....	.....
Clay.....	.006052979	.....	.....
Dewitt.....	.008469247	.....	.....
Elbridge.....	.008958796	.....	.....
Fabius.....	.01070105	.....	.....
Geddes.....	.004407262	.....	.....
Lafayette.....	.007821954	.....	.....
Lysander.....	.006325291	\$205,033 38	\$2,050 33
Manlius.....	.007527036	.....	.....
Marcellus.....	.008780321	.....	.....
Onondaga.....	.007499241	.....	.....
Otisco.....	.006683364	.....	.....
Pompey.....	.007753295	.....	.....
Salina.....	.012022209	.....	.....
Skaneateles.....	.007542196	173,006 06	1,730 06
Spafford.....	.007992751	.....	.....

## ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real	Equalized value of real estate large estate and special fixtures.	T <sub>1</sub>
South Bristol...	23,957	\$319,420	\$386,255	\$3,000
Victor .....	22,119	1,295,016	1,853,740	88,117
West Bloomfield .....	15,912	835,360	793,553	72,560
Totals .....	388,083	\$32,037,818	\$32,037,818	\$2,299,067

## ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	IMPROVED LANDS to local taxation for all purposes.	Amount of town taxes.
Bristol.....	.....	\$29,500	\$545,430	\$4,779 24
Canadice.....	.....	3,150	271,631	3,397 31
Canandaigua.....	.....	366,930	6,405,314	15,378 95
East Bloomfield.....	.....	96,760	1,287,421	8,745 05
Farmington.....	.....	18,000	1,309,716	6,506 29
Geneva.....	.....	25,800	1,058,473	4,669 26
Geneva, city.....	.....	1,137,450	8,233,338	.....
Gorham.....	.....	89,100	1,634,221	10,450 85
Hopewell.....	.....	13,900	1,213,836	7,375 77
Manchester.....	.....	139,300	2,659,059	11,143 70
Naples.....	.....	76,850	782,081	9,531 19
Phelps.....	.....	86,700	3,230,785	14,775 84
Richmond.....	.....	23,850	762,301	7,249 32
Seneca.....	.....	73,050	1,890,995	13,731 60
South Bristol.....	.....	8,000	294,255	3,446 51
Victor.....	.....	88,117	1,891,886	11,168 01
West Bloomfield.....	.....	72,500	866,053	5,782 74
Totals.....	.....	\$2,299,007	\$84,396,826	\$138,131 63

# ONTARIO — Continued.

## Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Amount of ty taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Bristol.....	.....	\$2,146 04	\$31 32	\$6,956 60
Canadice.....	.....	1,068 76	15 60	4,481 67
Canandaigua.....	.....	26,528 27	387 16	42,294 38
East Bloomfield.....	.....	5,065 46	73 93	13,884 44
Farmington.....	.....	5,153 18	75 21	11,734 68
Geneva.....	.....	4,164 64	60 78	8,894 68
Geneva, city.....	.....	34,826 64	508 26	35,334 90
Gorham.....	.....	6,429 97	93 84	16,974 66
Hopewell.....	.....	4,776 13	69 70	12,221 60
Manchester.....	.....	10,560 64	154 12	21,858 46
Naples.....	.....	3,077 16	44 91	12,653 26
Phelps.....	.....	12,711 77	185 52	27,673 13
Richmond.....	.....	2,999 34	43 78	10,292 44
Seneca.....	.....	7,440 27	108 58	21,280 45
South Bristol.....	.....	1,157 78	16 90	4,621 19
Victor.....	.....	7,443 70	108 63	18,720 34
West Bloomfield.....	.....	3,407 55	49 73	9,240 02
Totals.....	.....	\$138,957 30	\$2,027 97	\$279,116 90

## ONTARIO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.*

	Assessed valuation of bank stock under sec- tion 24 of the General Tax Law.	Amount of taxes on bank stock.
1	.....	.....
2	.....	.....
3	\$337,032 00	\$3,370 32
4	.....	.....
5	.....	.....
6	.....	.....
7	618,100 00	6,181 00
8	.....	.....
9	.....	.....
10	25,000 00	250 00
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ONTARIO — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Victor.....	.....	.....
West Bloomfield.....	.....	.....
Totals..	\$980,132 00	\$9,801 32

I, P. H. Leahy, Clerk of the Board of Supervisors of the county of Ontario, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1909.

P. H. LEAHY, Clerk.  
P. O. address, Canandaigua, N. Y.

ORANGE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Orange, as corrected by the Board of Supervisors at their annual meeting in the year 1909.

STATE BOARD OF TAX COMMISSIONERS.					321
TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	
Blooming Grove.....	21,682	\$1,094,065	\$1,094,065	\$113,850	
Chester.....	16,086	940,160	940,160	60,900	
Cornwall.....	16,685	1,693,991	1,693,991	114,400	
Crawford.....	24,769	691,418	691,418	9,500	
Deer Park.....	37,015	664,490	664,490	.....	
Goshen.....	23,474	1,912,900	1,912,900	225,400	
Greenville.....	17,758	271,150	271,150	16,000	
Hamptonburg.....	16,474	840,188	840,188	18,300	
Highlands.....	15,459	1,060,295	1,060,295	13,200	
Middletown, city.....	.....	5,194,019	5,194,019	277,125	
Minisink.....	13,618	550,215	550,215	13,750	
Monroe.....	11,830	1,015,100	1,015,100	51,400	
Montgomery.....	30,547	2,157,050	2,157,050	29,400	
Mount Hope.....	15,920	1,125,150	1,125,150	16,500	
Newburg, city.....	.....	10,548,915	10,548,915	459,050	
Newburg, town.....	27,354	1,970,495	1,970,495	189,450	
New Windsor.....	18,235	1,429,589	1,429,589	71,175	
Port Jervis, city.....	.....	2,053,805	2,053,805	14,175	

## ORANGE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Tuxedo.....	27,837	\$2,824,500	\$672,500
Wallkill.....	37,378	1,593,510	44,650
Warwick.....	60,645	2,778,048	93,115
Wawayanda.....	20,363	702,585	18,950
Woodbury.....	23,770	1,035,012	15,750
Totals.....	476,899	\$44,146,650	\$2,488,540

## ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blooming Grove.....	.....	\$113,850	\$1,207,915	\$2,330 57
Chester.....	.....	60,900	1,001,060	2,002 46
Cornwall.....	.....	114,400	1,808,391	7,069 54
Crawford.....	.....	9,500	700,918	3,684 92
Deer Park.....	.....	.....	664,490	5,902 40
Goshen.....	.....	225,400	2,138,300	5,051 98
Greenville.....	.....	16,000	287,150	838 34
Hamptonburg.....	.....	18,300	858,488	1,780 54
Highlands.....	.....	13,200	1,073,495	2,726 40
Middletown, city.....	.....	227,125	5,421,144	.....
Minisink.....	.....	13,750	563,965	4,231 19
Monroe.....	.....	51,400	1,066,500	4,606 02
Montgomery.....	.....	29,400	2,186,450	10,063 07
Mount Hope.....	.....	16,500	1,141,650	1,872 29
Newburg, city.....	.....	459,050	11,007,965	.....
Newburg, town.....	.....	189,450	2,159,945	10,754 15
New Windsor.....	.....	71,175	1,500,764	6,860 90
Port Jervis, city.....	.....	14,175	2,067,980	.....
Tuxedo.....	.....	672,500	3,497,000	6,157 66

## ORANGE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES	Assessed value of personal property not taxable locally for State purposes	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Wallkill.....	.....	\$44,650		\$6,689 13
Warwick.....	.....	93,115		10,107 41
Wawayanda.....	.....	18,950		2,249 14
Woodbury.....	.....	15,750		2,032 07
Totals .....	.....	\$2,488,540		\$97,010 18

## ORANGE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock
Blooming Grove.....	.....	\$5,520 86	\$233 80	\$8,085 23
Chester.....	.....	4,776 13	224 00	7,002 59
Cornwall.....	.....	8,455 64	341 75	15,866 93
Crawford.....	.....	3,542 27	132 45	7,359 64
Deer Park.....	.....	3,436 99	125 55	9,464 94
Goshen.....	.....	10,501 96	460 75	16,014 69
Greenville.....	.....	1,566 92	54 25	2,459 51
Hamptonburg.....	.....	4,573 02	162 25	6,515 81
Highlands.....	.....	3,476 77	213 50	6,416 67
Middletown, city.....	\$1,928 24	24,691 12	1,080 57	27,699 93
Minisink.....	.....	2,183 99	106 57	6,521 75
Monroe.....	.....	4,987 92	212 93	9,806 87
Montgomery.....	.....	11,265 14	438 75	21,766 96
Mount Hope.....	.....	4,732 29	215 75	6,820 33
Newburg, city.....	13,398 65	38,859 30	2,353 56	54,611 51
Newburg, town.....	.....	6,876 28	408 20	18,038 63
New Windsor.....	.....	6,862 88	283 63	14,007 41
Port Jervis, city.....	12,414 43	13,094 74	477 85	25,987 02
Tuxedo.....	.....	12,757 96	660 90	19,576 52

ORANGE — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Wallkill.....	.....	\$8,820 99	\$309 60	\$15,819 72
Warwick.....	.....	15,422 12	576 45	26,105 98
Wawayanda.....	.....	2,357 20	136 35	4,742 69
Woodbury.....	.....	5,238 47	198 60	7,469 14
Totals.....	\$27,741 32	\$204,000 96	\$9,408 01	\$338,160 47

# ORANGE—Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Blooming Grove.....	.0067	\$29,187 00	\$291 87
Chester.....	.007	184,133 00	1,841 33
Cornwall.....	.0089	.....	.....
Crawford.....	.0105	.....	.....
Deer Park.....	.01425	.....	.....
Goshen.....	.0076	299,771 00	2,997 71
Greenville.....	.0086	.....	.....
Hamptonburgh.....	.0076	.....	.....
Highlands.....	.006	56,250 00	562 50
Middletown, city.....	.0055	296,305 00	2,963 05
Minisink.....	.012	.....	.....
Monroe.....	.0092	60,215 00	602 15
Montgomery.....	.0099	135,180 00	1,351 80
Mount Hope.....	.006	.....	.....
Newburgh, city.....	.005	1,444,711 00	14,447 11
Newburgh, town.....	.0084	.....	.....
New Windsor.....	.0095	.....	.....
Port Jervis, city.....	.0126	460,529 00	4,605 29
Tuxedo.....	.0056	.....	.....



## ORANGE—Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of	Amount of taxes on bank stock.
Wallkill.....	.0097	\$178,992 00	\$1,789 92
Warwick.....	.0091		
Wawayanda.....	.00657		
Woodbury.....	.00714		
Totals..	.....	\$3,145,273 00	\$31,452 73

I, Ingham Stubley, Clerk of the Board of Supervisors of the county of Orange, do hereby certify that the preceding is a true statement of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their month of December, 1909.

INGHAM STUBLEY, Clerk,  
P. O. address, Newburgh, N. Y.

## ORLEANS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Orleans, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.		
Albion. . . . .	16,186	\$3,154,495	\$3,509,395	\$168,300
Barre. . . . .	32,496	1,189,870	1,310,454	17,200
Carlton. . . . .	26,766	1,511,599	1,291,787	18,800
Clarendon. . . . .	21,603	954,045	896,041	9,500
Gaines. . . . .	21,085	1,055,275	1,502,705	13,000
Kendall. . . . .	20,166	894,742	936,053	23,100
Murray. . . . .	18,725	2,093,360	1,813,862	75,560
Ridgeway. . . . .	31,082	3,628,692	3,564,369	158,650
Shelby. . . . .	28,781	1,989,045	1,805,603	16,700
Yates. . . . .	22,677	1,209,010	1,049,864	16,250
Totals. . . . .	239,567	\$17,680,133	\$17,680,133	\$517,060

ORLEANS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Albion.....	.....	\$168,300	\$3,677,695	\$9,331 55
Barre.....	.....	17,200	1,327,654	4,758 02
Carlton.....	.....	18,800	1,310,587	6,955 27
Clarendon.....	.....	9,500	905,541	3,898 33
Gaines.....	.....	13,000	1,515,705	4,591 40
Kendall.....	.....	23,100	959,153	7,299 88
Murray.....	.....	75,560	1,889,422	10,235 01
Ridgeway.....	.....	158,650	3,723,019	3,447 95
Shelby.....	.....	16,700	1,822,303	5,021 40
Yates.....	.....	16,250	1,066,114	9,322 79
Totals.....	.....	\$517,060	\$18,197,193	\$64,861 60

ORLEANS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Albion.....	.....	\$13,192 30	\$237 29	\$22,761 14
Barre.....	.....	4,762 44	85 66	9,606 12
Carlton.....	.....	4,701 22	84 56	11,741 05
Clarendon.....	.....	3,248 27	58 42	7,205 02
Gaines.....	.....	5,437 00	97 79	10,126 19
Kendall.....	.....	3,440 58	61 88	10,802 34
Murray.....	.....	6,777 56	121 90	17,134 47
Ridgeway.....	.....	13,354 88	240 21	17,043 04
Shelby.....	.....	6,536 80	117 62	11,675 82
Yates.....	.....	3,824 27	68 78	13,215 84
Totals.....	.....	\$65,275 32	\$1,174 11	\$131,311 03

## ORLEANS — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albion.....	.00685	\$285,810 13	\$2,858 10
Barre.....	.007958212 +	.....	.....
Carlton.....	.0076718 +	.....	.....
Clarendon.....	.0074776 +	.....	.....
Gaines.....	.009479 +	.....	.....
Kendall.....	.011769 +	.....	.....
Murray.....	.0079	47,200 62	472 00
Ridgeway.....	.0045	142,128 18	1,421 28
Shelby.....	.00582118 +	.....	.....
Yates.....	.01078615 +	.....	.....
Totals.....	.....	\$475,138 93	\$4,751 38

I, Frederic M. Thompson, Clerk of the Board of Supervisors of the county of Orleans, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the

\*FREDERIC M. THOMPSON, Clerk,  
P. O. address, Albion, N. Y.

# OSWEGO.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Oswego, as corrected by the Board of Supervisors at their annual meeting in the year 1909.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albion.....	28,033	\$415,031	\$391,018	\$11,350
Amboy.....	22,638	162,125	152,121	4,250
Boylston.....	24,177	153,890	147,997	1,050
Constantia.....	34,176	421,260	409,662	20,100
Fulton, city.....	599	4,198,489	4,252,975	140,428
Granby.....	28,825	940,765	934,739	7,150
Hannibal.....	27,440	769,250	807,334	17,725
Hastings.....	27,735	814,110	812,004	17,550
Mexico.....	27,288	1,194,987	1,181,957	68,400
New Haven.....	18,281	546,760	530,758	60,370
Orwell.....	26,194	360,840	354,985	2,970
Oswego, town.....	20,395	1,093,509	1,133,835	24,550
Oswego, city.....	.....	9,617,905	9,617,746	770,286
Palermo.....	24,257	448,630	446,122	5,030
Parish.....	24,845	378,960	372,983	25,950
Redfield.....	56,109	223,540	219,988	1,400
Richland.....	35,873	1,369,255	1,354,998	64,510
Sandy Creek.....	24,237	754,710	744,711	17,970

## OSWEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate.	Equalized value of real estate and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Schroeppeel . . . . .	25,676	\$1,288,510	\$1,283,990	\$32,650
Scriba . . . . .	24,983	802,950	813,943	15,335
Volney . . . . .	29,467	828,372	824,977	1,020
West Monroe . . . . .	20,220	224,048	221,982	2,970
Williamstown . . . . .	24,409	302,910	299,981	9,550
Totals . . . . .	575,857	\$27,310,806	\$27,310,806	\$1,322,564

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
A bion.....	.....	\$11,350	\$402,368	\$2,680 94
Amboy.....	.....	4,250	156,371	963 51
Boylston.....	.....	1,050	149,047	1,457 23
Constantia.....	.....	20,100	429,762	2,601 21
Fulton, city.....	.....	140,428	4,393,403	.....
Granby.....	.....	7,150	941,889	4,623 09
Hannibal.....	.....	17,725	825,059	2,427 06
Hastings.....	.....	17,550	829,554	5,104 22
Mexico.....	.....	68,400	1,250,357	2,814 53
New Haven.....	.....	60,370	591,128	2,314 27
Orwell.....	.....	2,970	357,955	2,080 51
Oswego, town.....	.....	24,550	1,158,385	10,898 74
Oswego, city.....	.....	770,286	10,388,032	.....
Palermo.....	.....	5,030	451,152	3,232 49
Parish.....	.....	25,950	398,933	3,881 56
Redfield.....	.....	1,400	221,388	2,813 06
Richland.....	.....	64,510	1,419,508	14,061 74
Sandy Creek.....	.....	17,970	762,681	8,436 98
Schroepfel.....	.....	32,650	1,316,640	5,589 41



## OSWEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

Scriba.....	.....	\$15,335	\$829,278	\$8,599 69
Volney.....	.....	1,020	825,997	6,538 96
West Monroe.....	.....	2,970	224,952	1,865 41
Williamstown.....	.....	9,550	309,531	2,237 37
Totals.....	.....	\$1,322,564	\$28,633,370	\$95,221 98

OSWEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Albion.....	.....	\$2,266 62	\$33 33	\$4,980 89
Amboy.....	.....	860 04	12 65	1,836 20
Boylston.....	.....	819 76	12 06	2,289 05
Constantia.....	.....	2,460 22	36 18	5,097 61
Fulton, city.....	\$108 39	30,476 62	367 16	30,952 17
Granby.....	.....	5,259 73	77 33	9,960 15
Hannibal.....	.....	4,606 38	67 72	7,101 16
Hastings.....	.....	4,653 16	68 41	9,825 79
Mexico.....	.....	8,311 99	103 09	11,229 61
New Haven.....	.....	3,295 07	48 45	5,657 79
Orwell.....	.....	1,972 88	29 01	4,082 40
Oswego, town.....	.....	6,468 47	95 10	17,462 31
Oswego, city.....	80,245 18	60,673 98	891 91	141,811 07
Palermo.....	.....	2,495 64	36 70	5,764 83
Parish.....	.....	2,222 32	32 68	6,136 56
Redfield.....	.....	1,220 11	17 95	4,051 12
Richland.....	.....	8,071 16	118 66	22,251 56
Sandy Creek.....	.....	4,277 80	62 89	12,777 67
Schroeppe.....	.....	7,588 24	111 56	13,289 21

OSWEGO — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stereographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Scriba.....	.....	\$4,617 27	\$67 88	\$13,284 84
Volney.....	.....	4,594 82	67 55	11,201 33
West Monroe.....	.....	1,241 53	18 26	3,125 20
Williamstown.....	.....	1,719 14	25 28	3,981 79
Totals.....	\$80,353 57	\$170,172 95	\$2,401 81	\$348,150 31

## OSWEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albion.....	.0114	.....	.....
Amboy.....	.0110	.....	.....
Boylston.....	.0090	.....	.....
Constantia.....	.0110	.....	.....
Fulton, city.....	.....	\$360,515 84	\$3,605 15
Granby.....	.0104	.....	.....
Hannibal.....	.0090	.....	.....
Hastings.....	.0116	.....	.....
Mexico.....	.0088	31,844 14	318 44
New Haven.....	.0094	.....	.....
Orwell.....	.0115	.....	.....
Oswego, town.....	.0154	.....	.....
Oswego, city.....	.0130	540,561 74	5,405 61
Palermo.....	.0130	.....	.....
Parish.....	.0150	.....	.....
Redfield.....	.0180	.....	.....
Richland.....	.0150	32,968 71	329 68
Sandy Creek.....	.0160	.....	.....
Schroepfel.....	.0096	44,030 00	440 30

## OSWEGO — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Scriba.....	.0070	.....	.....
Volney.....	.0135	.....	.....
West Monroe.....	.0136	.....	.....
Williamstown.....	.0125	.....	.....
Totals..	.....	\$1,009,920 43	\$10,099 18

I, W. W. Spencer, Clerk of the Board of Supervisors of the county of Oswego, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1900.

W. W. SPENCER, Clerk,  
P. O. address, Oswego, N. Y.

## OTSEGO.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Otsego, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real and special franchises.		
Burlington.....	27,036	\$515,770	\$568,650	\$27,355
Butternuts.....	32,678	831,185	865,125	87,200
Cherry Valley.....	23,738	683,155	640,183	72,250
Decatur.....	12,868	171,470	174,793	1,550
Edmeston.....	27,670	864,050	854,931	69,680
Exeter.....	18,739	477,715	451,830	29,500
Hartwick.....	25,198	774,300	774,300	50,100
Laurens.....	25,976	544,260	587,844	21,700
Maryland.....	29,545	753,050	755,000	47,950
Middlefield.....	38,973	762,795	833,223	44,050
Milford.....	27,374	942,655	916,469	28,700
Morris.....	23,888	507,220	569,545	37,000
New Lisbon.....	26,938	464,370	527,943	36,150
Oneonta.....	19,791	677,080	667,080	18,350
Oneonta, city.....	2,589	3,388,650	3,368,650	193,200
Otego.....	26,722	649,670	672,165	10,425
Otsego.....	32,585	2,448,150	2,351,494	496,250
Pittsfield.....	22,429	357,930	425,806	7,000

## OTSEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Plainfield.....	17,378	\$418,130	\$396,689	\$25,920
Richfield.....	19,900	1,283,785	1,167,634	53,300
Roseboom.....	19,537	307,100	330,519	15,605
Springfield.....	26,837	825,060	816,098	46,604
Unadilla.....	27,537	1,155,200	1,052,493	81,950
Westford.....	20,183	296,785	353,630	12,700
Worcester.....	28,454	778,300	755,741	60,100
Totals.....	604,563	\$20,877,835	\$20,877,835	\$1,574,589

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Burlington.....	.....	\$27,355	\$596,005	\$4,195 43
Butternuts.....	.....	87,200	952,325	5,600 76
Cherry Valley.....	.....	72,250	712,433	3,915 86
Decatur.....	.....	1,550	176,343	1,449 73
Edmeston.....	.....	69,680	924,611	4,085 69
Exeter.....	.....	29,500	481,330	2,478 96
Hartwick.....	.....	50,100	824,400	1,868 13
Laurens.....	.....	21,700	609,544	3,801 49
Maryland.....	.....	47,950	802,950	3,264 58
Middlefield.....	.....	44,050	877,273	4,090 94
Milford.....	.....	28,700	945,169	5,650 44
Morris.....	.....	37,000	606,545	2,282 23
New Lisbon.....	.....	36,150	564,093	2,247 42
Oneonta.....	.....	18,350	685,430	3,081 62
Oneonta, city.....	.....	193,200	3,561,850	.....
Otego.....	.....	10,425	682,500	6,674 57
Otsego.....	.....	496,250	2,847,744	21,336 72
Pittsfield.....	.....	7,000	432,806	1,541 00
Plainfield.....	.....	25,920	422,609	1,902 74
Richfield.....	.....	53,300	1,220,934	2,424 37



## OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS AND CITY.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate		Amount of town taxes.
		all purposes.	all purposes.	
Roseboom.....	\$15,605	\$346,124	\$1,851	36
Springfield.....	46,604	862,702	2,673	19
Unadilla.....	81,950	1,134,443	4,753	69
Westford.....	12,700	366,330	1,000	65
Worcester.....	60,100	815,841	4,076	37
Totals.....	\$1,574,589	\$22,452,424	\$96,247	94

## OTSEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Burlington.....	.....	\$2,662 20	\$40 05	\$6,897 68
Butternuts.....	.....	4,253 81	63 98	9,918 55
Cherry Valley.....	.....	3,584 28	53 91	7,554 05
Decatur.....	.....	787 69	11 84	2,249 26
Edmeston.....	.....	4,529 86	68 13	8,683 68
Exeter.....	.....	2,149 99	32 33	4,661 28
Hartwick.....	.....	3,682 41	55 38	5,605 92
Laurens.....	.....	2,722 69	40 95	6,565 13
Maryland.....	.....	3,885 97	58 45	7,209 00
Middlefield.....	.....	3,918 57	58 94	8,068 45
Milford.....	.....	4,385 68	65 97	10,102 09
Morris.....	.....	3,005 91	45 21	5,333 35
New Lisbon.....	.....	2,519 68	37 89	4,804 99
Oneonta.....	.....	3,061 65	46 05	6,189 32
Oneonta, city.....	.....	18,777 56	282 48	19,060 04
Otego.....	.....	3,048 97	45 86	9,769 40
Otsego.....	.....	15,529 11	233 61	37,099 44
Pittsfield.....	.....	1,933 25	29 07	3,503 32
Plainfield.....	.....	1,887 71	28 38	3,818 83
Richfield.....	.....	5,778 63	86 92	8,289 92

**OTSEGO — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and photographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Roseboom..	.....	\$1,546 06	\$23 25	\$3,420 67
Springfield.....	.....	3,853 48	57 97	6,584 64
Unadilla. ....	.....	5,067 28	76 23	9,897 20
Westford.....	.....	1,636 31	24 61	2,661 57
Worcester.....	.....	4,161 19	62 60	8,300 10
<b>Totals.....</b>	.....	<b>\$108,369 94</b>	<b>\$1,630 06</b>	<b>\$206,247 94</b>

OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Burlington.....	.0127	.....	.....
Butternuts.....	.0108	.....	.....
Cherry Valley.....	.0100	\$90,000 00	\$900 00
Decatur.....	.0130	.....	.....
Edmeston.....	.0093	89,513 72	895 14
Exeter.....	.0092	.....	.....
Hartwick.....	.0068	.....	.....
Laurens.....	.0116	.....	.....
Maryland.....	.0090	67,025 12	670 25
Middlefield.....	.0100	.....	.....
Milford.....	.0104	36,679 29	366 79
Morris.....	.0098	66,404 45	664 04
New Lisbon.....	.0096	.....	.....
Oneonta.....	.0089	.....	.....
Oneonta, city.....	.00534	642,000 00	6,420 00
Otego.....	.0148	.....	.....
Otsego.....	.0126	628,855 00	6,288 55
Pittsfield.....	.0096	.....	.....
Plainfield.....	.0086	.....	.....
Richfield.....	.0062	72,761 31	727 61

## OTSEGO — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Roseboom.....	.0106	.....	.....
Springfield.....	.0076	.....	.....
Unadilla.....	.0080	.....	.....
Westford.....	.0086	.....	.....
Worcester.....	.0099	\$115,751 09	\$1,157 51
Totals.....	.....	\$1,808,989 98	\$18,089 89

I, Chas. F. Farmer, Clerk of the Board of Supervisors of the county of Otsego, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1906.

CHARLES F. FARMER, Clerk,  
P. O. address, Oneonta, N. Y.

## PUTNAM.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Putnam, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.
Carmel.....	21,169
Kent.....	22,757
Patterson.....	19,807
Putnam Valley.....	25,088
Philipstown.....	22,877
Southeast.....	19,297
Totals.....	130,995

## PUTNAM — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Amount of town taxes.
Carmel...	..	\$144,700	\$5,321 30
Kent.....	..	8,800	4,957 30
Patterson.....	..	152,050	4,571 90
Putnam Valley..	..	6,375	2,883 28
Philipstown....	..	857,350	8,027 36
Southeast.....	..	82,000	9,740 04
Totals.....	..	\$1,251,275	\$35,501 18

PUTNAM — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Carmel.....	.....	\$14,650 14	\$588 30	\$20,559 74
Kent.....	.....	4,020 67	162 22	9,140 19
Patterson.....	.....	6,076 07	243 70	10,891 67
Putnam Valley.....	.....	2,529 85	100 33	5,513 46
Philipstown.....	.....	19,026 51	769 00	27,822 87
Southeast.....	.....	15,545 19	617 71	25,902 94
Totals.....	.....	\$61,848 43	\$2,481 26	\$99,830 87



## PUTNAM — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank and other real estate.	Amount of taxes on stock.
Carmel.....	.0082		\$830 00
Kent.....	.0131		.....
Patterson.....	.0088		.....
Putnam Valley.....	.0129		.....
Philipstown.....	.009		742 49
Southeast.....	.0063		1,460 50
Totals.....	.....		\$3,032 99

I, John W. Towner, Clerk of the Board of Supervisors of the county of Putnam, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1919.

JOHN W. TOWNER, Clerk.  
P. O. address, Brewster, N. Y.

## RENSSELAER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Rensselaer, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real and special franchisees.	T.
Troy.. .. .	.. .. .	\$54,096,981 00	\$54,126,981 00	\$2,852,550
Rensselaer.. .. .	.. .. .	5,534,254 00	5,534,254 00	7,000
Berlin.. .. .	35,921	419,155 00	419,155 00	10,545
Brunswick.. .. .	27,773	1,670,475 00	1,670,475 00	66,000
East Greenbush. . . . .	14,194	1,256,195 00	1,256,195 00	18,300
Grafton.. .. .	27,680	263,200 00	253,200 00	250
Hoosick.. .. .	38,650	3,651,613 00	3,661,613 00	695,060
Nassau.. .. .	26,089	641,495 00	646,495 00	17,450
North Greenbush.. .. .	12,274	771,269 00	771,269 00	28,550
Petersburg.. .. .	25,516	408,289 50	398,289 50	13,070
Pittstown.. .. .	40,297	2,303,081 00	2,303,081 00	111,975
Poestenkill.. .. .	19,114	330,730 00	320,730 00	2,000
Sand Lake.. .. .	23,522	625,285 00	625,285 00	5,498
Schaghticoke.. .. .	26,803	3,087,160 00	3,087,160 00	65,917
Schodack.. .. .	37,038	3,086,806 00	3,081,806 00	65,150
Stephentown.. .. .	34,109	406,445 00	396,445 00	8,840
Totals.. .. .	388,980	\$78,552,433 50	\$78,552,433 50	\$3,968,155

## RENSSELAER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.*

Troy.....	\$2,852,550	\$56,979,531 00	\$51,846 37
Rensselaer.....	7,000	5,541,254 00	3,552 21
Berlin.....	10,545	429,700 00	2,523 69
Brunswick.....	66,000	1,736,475 00	4,347 22
East Greenbush.....	18,300	1,274,495 00	3,398 39
Grafton.....	250	253,450 00	1,128 09
Hoosick.....	695,060	4,356,673 00	32,106 74
Nassau.....	17,450	663,945 00	2,922 26
North Greenbush.....	28,550	799,819 00	2,562 36
Petersburg.....	13,070	411,359 50	1,950 12
Pittstown.....	111,975	2,415,056 00	6,428 51
Poestenkill.....	2,000	322,730 00	3,381 95
Sand Lake.....	5,498	630,783 00	3,250 48
Schaghticoke.....	65,917	3,153,077 00	6,155 07
Schodack.....	65,150	3,146,956 00	4,026 41
Stephentown.....	8,840	405,285 00	2,709 81
Totals.....	\$3,968,155	\$82,520,588 50	\$132,289 68

RENSSELAER — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any	Aggregate taxation, exclusive of taxes on bank stock.
Troy.....	.....	\$201,791 34	\$3,356 84	\$256,994 55
Rensselaer.....	.....	19,624 29	326 45	23,502 95
Berlin.....	.....	1,521 77	25 31	4,070 77
Brunswick.....	.....	6,149 67	102 30	10,599 19
East Greenbush.....	.....	4,513 59	75 08	7,987 06
Grafton.....	.....	897 59	14 93	2,040 61
Hoosick.....	.....	15,429 02	256 66	47,792 42
Nassau.....	.....	2,351 34	39 12	5,312 72
North Greenbush.....	.....	2,832 53	47 12	5,442 01
Petersburg.....	.....	1,456 82	24 25	3,431 19
Pittstown.....	.....	8,552 85	142 28	15,123 64
Poestenkill.....	.....	1,142 94	19 01	4,543 90
Sand Lake.....	.....	2,233 90	37 16	5,521 54
Schaghticoke.....	.....	11,166 52	185 76	17,507 35
Schodack.....	.....	11,144 85	185 40	15,356 66
Stephentown.....	.....	1,435 30	23 88	4,168 99
Totals.....	.....	\$292,244 32	\$4,861 55	\$429,395 55

RENSSELAER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Troy.....	.004415	\$2,827,584.49	\$28,275 84
Rensselaer.....	.004224	61,914.01	619 14
Berlin.....	.010716	29,409.84	294 00
Brunswick.....	.006105	.....	.....
East Greenbush.....	.006267	.....	.....
Grafton.....	.007746	.....	.....
Hoosick.....	.010786	299,469 58	2,994 70
Nassau.....	.008063	.....	.....
North Greenbush.....	.006805	.....	.....
Petersburg.....	.008144	.....	.....
Pittstown.....	.006263	.....	.....
Poestenkill.....	.013657	.....	.....
Sand Lake.....	.008754	.....	.....
Schaghticoke.....	.005553	.....	.....
Schodack.....	.004850	35,210 00	352 10
Stephentown.....	.010039	.....	.....
Totals.....	.....	\$3,253,587 92	\$32,535 87

I, Oscar J. Lewis, Clerk of the Board of Supervisors of the county of Rensselaer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

OSCAR J. LEWIS, Clerk  
P. O. address, Cartleton, N. Y.

## ROCKLAND.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Rockland, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, large estate, and special franchises.	
Clarkstown.....	22,940	\$5,041,540	
Haverstraw.....	15,100	3,750,505	
Orangetown.....	12,479	8,353,251	
Ramapo.....	33,500	9,598,745	
Stony Point.....	14,762	1,034,820	
Totals.....	98,781	\$27,778,861	\$27,778,861 00
			\$742,050

## ROCKLAND — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate		Amount of town taxes.
			all purposes.	all purposes.	
Clarkstown.....	.....	\$10,300	\$5,010,494	98	\$15,249 25
Haverstraw.....	.....	187,200	5,326,289	28	11,632 72
Orangetown.....	.....	279,800	10,419,084	26	15,782 81
Ramapo.....	.....	220,750	6,054,310	81	22,599 38
Stony Point.....	.....	44,000	1,710,731	66	4,850 00
Totals.....	.....	\$742,050	\$28,520,911	00	\$70,114 16

ROCKLAND — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Clarkstown.....	.....	\$25,560 77	\$939 15	\$41,749 17
Haverstraw.....	.....	27,171 76	998 34	39,802 82
Orangetown.....	.....	53,152 34	1,952 87	70,888 02
Ramapo.....	.....	30,885 63	1,134 81	54,619 82
Stony Point.....	.....	8,727 21	320 67	13,897 88
Totals.....	.....	\$145,497 71	\$5,345 84	\$220,957 71



# ROCKLAND — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.*

Clarkstown.....	.0066	.....	.....
Haverstraw.....	.0095	\$330,710 00	\$2,342 95
Orangetown.....	.0072	151,137 00	1,511 37
Ramapo.....	.0050	158,070 67	1,580 70
Stony Point.....	.0150	.....	.....
Totals.....	.....	\$639,917 67	\$6,399 17

I, Joseph De Noyelles, Clerk of the Board of Supervisors of the county of Rockland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

JOSEPH DE NOYELLES, *Clerk*,  
P. O. address, New City, N. Y.

**SAINT LAWRENCE.**

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of St. Lawrence, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.
Brasher.....	54,871 50	\$983,547
Canton.....	62,569 75	3,754,710
Clare.....	61,344 32	224,170
Clifton.....	94,046 12	633,945
Colton.....	157,254 79	988,365
De Kalb.....	50,425 68	1,413,080
De Peyster.....	28,295 72	617,050
Edwards.....	32,571 37	516,080
Fine.....	106,170 37	735,227
Fowler.....	35,237 48	1,025,950
Gouverneur.....	41,836 00	2,849,834
Hammond.....	35,881 33	884,895
Hermion.....	32,369 38	627,820
Hopkinton.....	114,203 14	773,405
Lawrence.....	28,251 50	714,475
Lisbon.....	65,774 88	1,996,345
Louisville.....	33,643 00	689,365
Macomb.....	37,127 96	469,100
		<hr/>
		552,330
		24,600
		71,110
		80,500
		63,720
		37,060
		5,550

## SAINT LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate and special franchise.	Equalized value of real estate and special franchise.	Total assessed value of personal property, exclusive of bank stock.
Madrid.....	29,043 56	\$852,400	\$840,469	\$110,800
Massena.....	30,926 00	2,735,805	2,728,014	90,400
Morristown.....	27,892 73	1,037,291	1,034,309	82,530
Norfolk.....	34,578 75	1,276,740	1,302,365	3,000
Ogdensburg, city. . . . .	664 27	4,882,005	4,992,049	595,160
Oswegatchie.....	39,265 00	1,576,555	1,554,635	45,750
Parishville.....	61,158 49	538,005	518,936	76,370
Piercefield.....	69,678 78	589,769	638,698	19,250
Pierrepont.....	37,232 96	633,895	646,688	4,900
Pitcairn.....	35,563 12	220,809	199,776	5,700
Potsdam.....	59,923 00	4,382,855	4,370,294	497,250
Rossie.....	24,307 50	393,250	396,610	7,840
Russell.....	58,295 37	664,420	647,761	21,050
Stockholm.....	55,748 00	1,063,158	1,084,530	21,920
Waddington.....	32,975 00	874,500	871,963	41,300
Totals.....	1,669,126 82	\$41,618,820	\$41,618,820	\$2,590,700

SAINT LAWRENCE — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brasher.....	.....	\$18,900	\$977,901	\$2,782 53
Canton.....	.....	216,410	3,960,365	9,807 57
Clare.....	.....	.....	234,160	1,325 14
Clifton.....	.....	3,250	635,354	2,305 15
Colton.....	.....	22,350	955,072	4,928 93
De Kalb.....	.....	45,420	1,438,792	9,256 94
De Peyster.....	.....	53,440	661,791	1,701 09
Edwards.....	.....	15,790	548,384	2,362 48
Fine.....	.....	12,100	770,916	4,316 02
Fowler.....	.....	14,100	982,486	3,697 51
Gouverneur.....	.....	255,650	3,162,245	8,649 88
Hammond.....	.....	27,530	909,880	3,429 51
Hermon.....	.....	24,600	650,595	2,353 65
Hopkinton.....	.....	71,110	825,198	4,772 31
Lawrence.....	.....	80,500	792,724	2,420 62
Lisbon.....	.....	63,720	2,054,300	6,644 18
Louisville.....	.....	37,060	709,298	5,826 30
Macomb.....	.....	5,550	489,742	2,495 40
Madrid.....	.....	110,800	951,269	3,588 97
Massena.....	.....	90,400	2,818,414	11,583 69

## SAINT LAWRENCE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

a.

Morristown.....	.....	\$82,530	\$1,116,839	\$3,687 17
Norfolk.....	.....	3,000	1,305,365	9,962 65
Ogdensburg, city..	\$216,000	379,160	5,371,209	22,793 49
Oswegatchie.....	.....	45,750	1,600,385	5,485 96
Parishville.....	.....	76,370	595,306	5,251 23
Piercefield.....	.....	19,250	657,948	4,755 29
Pierrepoint.....	.....	4,900	651,588	5,281 51
Pitcairn.....	.....	5,700	205,476	1,601 83
Potsdam.....	.....	497,250	4,867,544	16,149 30
Rossie.....	.....	7,840	404,450	2,757 70
Russell.....	.....	21,050	668,811	2,678 45
Stockholm.....	.....	21,920	1,106,450	3,961 99
Waddington.....	.....	41,300	913,263	3,043 56
Totals.....	\$216,000	\$2,374,700	\$43,993,520	\$181,658 00

## SAINT LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brasher . . . . .	. . . . .	\$1,885 43	\$54 62	\$4,722 58
Canton . . . . .	. . . . .	7,550 19	235 85	17,593 61
Clare . . . . .	. . . . .	535 32	13 08	1,873 54
Clifton . . . . .	. . . . .	1,311 74	35 49	3,652 38
Colton . . . . .	. . . . .	1,964 25	53 34	6,946 52
De Kalb . . . . .	. . . . .	2,606 46	80 37	11,943 77
De Peyster . . . . .	. . . . .	1,180 62	36 93	2,918 64
Edwards . . . . .	. . . . .	1,026 88	30 63	3,419 99
Fine . . . . .	. . . . .	1,801 10	43 06	6,160 18
Fowler . . . . .	. . . . .	1,760 16	54 87	5,512 54
Gouverneur . . . . .	. . . . .	6,725 95	192 24	15,568 07
Hammond . . . . .	. . . . .	1,716 44	50 81	5,196 76
Hermon . . . . .	. . . . .	1,238 48	38 49	3,630 62
Hopkinton . . . . .	. . . . .	1,694 06	46 09	6,512 46
Lawrence . . . . .	. . . . .	1,472 24	44 28	3,937 14
Lisbon . . . . .	. . . . .	4,056 37	114 75	10,815 30
Louisville . . . . .	. . . . .	1,669 49	39 62	7,535 41
Macomb . . . . .	. . . . .	1,005 82	27 35	3,528 57
Madrid . . . . .	. . . . .	1,915 75	55 49	5,560 21
Massena . . . . .	. . . . .	5,335 27	159 86	17,078 82
Morristown . . . . .	. . . . .	2,080 46	63 77	5,831 40

SAINT LAWRENCE — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Norfolk.....	.....	\$2,380 18	\$72 91	\$12,415 74
Ogdensburg, city.....	.....	12,282 61	345 74	35,421 84
Oswegatchie.....	.....	3,061 89	89 38	8,637 23
Parishville.....	.....	1,273 80	33 27	6,558 30
Piercefield.....	.....	1,188 22	36 74	5,980 25
Pierrepont.....	.....	1,290 80	36 39	6,608 70
Pitcairn.....	.....	389 76	11 47	2,003 06
Potsdam.....	.....	9,727 37	295 83	26,172 50
Rossie.....	.....	789 57	22 58	3,569 85
Russell.....	.....	1,285 14	37 35	4,000 94
Stockholm.....	.....	2,047 99	61 82	6,071 80
Waddington.....	.....	1,653 36	51 01	4,747 93
Totals.....	.....	\$87,903 17	\$2,565 48	\$272,126 65

SAINT LAWRENCE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brasher.....	.0047	.....	.....
Canton.....	.0044	\$262,243 00	\$2,622 43
Clare.....	.0083	.....	.....
Clifton.....	.0057	.....	.....
Colton.....	.0068	.....	.....
De Kalb.....	.0081	.....	.....
De Peyster.....	.0043	.....	.....
Edwards.....	.0064	.....	.....
Fine.....	.0082	.....	.....
Fowler.....	.0053	.....	.....
Gouverneur.....	.0050	279,506 00	2,795 06
Hammond.....	.0056	.....	.....
Hermion.....	.0055	38,615 00	386 15
Hopkinton.....	.0077	.....	.....
Lawrence.....	.005	.....	.....
Lisbon.....	.0052	.....	.....
Louisville.....	.0103	.....	.....
Macomb.....	.0075	.....	.....
Madrid.....	.0057	42,059 00	420 59
Massena.....	.0060	43,771 00	437 71
Morristown.....	.0052	25,000 00	250 00



# SAINT LAWRENCE — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Norfolk.....	.0097	.....	.....
Ogdensburg, city.....	.0066	\$603,009 00	\$6,030 09
Oswegatchie.....	.0053	.....	.....
Parishville.....	.0168	.....	.....
Piercefield.....	.0098	.....	.....
Pierrepont.....	.0103	.....	.....
Pitcairn.....	.0088	.....	.....
Potsdam.....	.0053	429,256 00	4,292 56
Rossie.....	.0089	.....	.....
Russell.....	.0058	.....	.....
Stockholm.....	.0056	.....	.....
Waddington.....	.0052	.....	.....
Totals.....	.....	\$1,723,459 00	\$17,234 59

I, Charles M. Hale, Clerk of the Board of Supervisors of the county of St. Lawrence, do hereby certify that the preceding is a true statement of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their month of November, 1909.

CHARLES M. HALE, Clerk.  
P. O. address, Canton, N. Y.

## SARATOGA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Saratoga, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land	Assessed value of real and special franchises.	Equalized value of real estate and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Ballston.....	17,615	\$1,342,011	\$1,243,727	\$38,800
Charlton.....	20,498	517,395	547,713	168,700
Clifton Park.....	29,937	1,404,810	1,307,640	39,825
Corinth.....	37,777	921,533	834,280	18,350
Day.....	42,179	101,835	43,886	2,425
Edinburg.....	37,942	114,208	58,266	600
Galway.....	28,470	439,380	410,884	10,900
Greenfield.....	42,457	482,956	442,566	6,220
Hadley.....	22,290	238,350	184,858	100
Halfmoon.....	19,577	2,530,750	2,464,545	43,600
Malta.....	16,582	810,158	694,329	25,275
Milton.....	22,287	2,077,358	2,086,038	78,900
Moreau.....	25,167	1,653,364	1,444,884	6,250
Northumberland.....	20,188	541,775	513,416	11,050
Providence.....	27,061	114,941	44,366	200
Saratoga.....	23,465	1,461,495	1,401,956	41,150
Saratoga Springs.....	15,180	7,347,630	8,672,663	136,110

**SARATOGA — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.
Stillwater. . . . .	24,415	\$2,168,745	\$2,094,641
Waterford. . . . .	3,768	1,939,130	1,784,384
Wilton, . . . . .	22,350	428,473	361,255
Totals. . . . .	499,205	\$26,636,297	\$26,636,297
			\$20,650 44,500 2,700
			\$696,305

SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ballston.....	.....	\$38,800	\$1,282,527	\$4,440 80
Charlton.....	.....	168,700	716,413	3,934 46
Clifton Park.....	.....	39,825	1,347,465	6,938 81
Corinth.....	.....	18,350	852,630	4,856 22
Day.....	.....	2,425	46,311	2,108 06
Edinburg.....	.....	600	58,866	2,100 19
Galway.....	.....	10,900	421,784	5,214 83
Greenfield.....	.....	6,220	448,786	6,567 20
Hadley.....	.....	100	184,958	3,824 10
Halfmoon.....	.....	43,600	2,508,145	12,136 35
Malta.....	.....	25,275	719,604	3,699 68
Milton.....	.....	78,900	2,164,938	9,840 25
Moreau.....	.....	6,250	1,451,134	12,081 49
Northumberland.....	.....	11,050	524,466	3,990 24
Providence.....	.....	200	44,566	2,294 41
Saratoga.....	.....	41,150	1,443,106	12,020 09
Saratoga Springs.....	.....	136,110	8,808,773	39,267 52

## SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate all purposes.	Amount of town taxes.
Stillwater. . . . .	.. . . .	\$20,650	\$2,115,291	\$13,882 70
Waterford. . . . .	.. . . .	44,500	1,828,884	8,612 43
Wilton. . . . .	.. . . .	2,700	363,955	4,688 94
Totals. . . . .	.. . . .	\$696,305	\$27,332,602	\$162,498 77

## SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ballston.....	.....	\$6,526 41	\$75 03	\$11,042 24
Charlton.....	.....	3,715 62	41 91	7,691 99
Clifton Park.....	.....	7,149 23	78 83	14,166 87
Corinth.....	.....	4,412 63	49 87	9,318 72
Day.....	.....	206 30	2 71	2,317 07
Edinburg.....	.....	218 27	3 44	2,321 90
Galway.....	.....	2,108 17	24 67	7,347 67
Greenfield.....	.....	2,274 63	26 25	8,868 08
Hadley.....	.....	958 84	10 82	4,793 76
Halfmoon.....	.....	13,431 70	146 72	25,714 77
Malta.....	.....	3,605 34	42 12	7,347 14
Milton.....	.....	11,202 52	126 66	21,169 43
Moreau.....	.....	7,513 56	84 89	19,679 94
Northumberland.....	.....	2,756 76	30 68	6,777 68
Providence.....	.....	263 26	2 61	2,560 28
Saratoga.....	.....	7,225 64	84 42	19,330 15
Saratoga Springs.....	.....	46,835 04	515 31	86,617 87

SARATOGA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Stillwater.....	.....	\$10,887 51	\$123 74	\$24,893 95
Waterford.....	.....	9,539 73	107 01	18,259 17
Wilton.....	.....	1,984 17	21 29	6,694 40
Totals.....	.....	\$142,815 33	\$1,598 98	\$306,913 08

## SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Rate of tax on valuation.		ount of taxes on bank stock.
Ballston.....	.0065	120,753	1,207 53
Charlton.....	.0112	.....	.....
Clifton Park.....	.0098	391,379	3,913 79
Corinth.....	.0092	37,686	376 86
Day.....	.0222	.....	.....
Edinburg.....	.0202	.....	.....
Galway.....	.0127	.....	.....
Greenfield.....	.0181	.....	.....
Hadley.....	.0201	.....	.....
Halfmoon.....	.0087	.....	.....
Malta.....	.0074	.....	.....
Milton.....	.009	.....	.....
Moreau.....	.0107	.....	.....
Northumberland.....	.0122497	.....	.....
Providence.....	.02229769	.....	.....
Saratoga.....	.0114	90,000	900 00
Saratoga Springs.....	.0111	290,342	2,903 42



## SARATOGA — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Stillwater. . . . .	.01	\$83,922	\$839 22
Waterford . . . . .	.0088	.....	.....
Wilton . . . . .	.0155	.....	.....
Totals. . . . .	.....	\$1,072,584	\$10,725 84

I, John B. Smith, Clerk of the Board of Supervisors of the county of Saratoga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

JOHN B. SMITH, Clerk,  
P. O. address, Schuylerville, N. Y.

**SCHENECTADY.**

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Schenectady, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

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Duanesb  
Glenville  
Niskayun  
Princeto  
Rotterda  
Schenect

Tota

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## SCHENECTADY — Continued.

*Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate all purposes.	Amount of town taxes.
Duanesburg.....	.....	\$21,588 33	\$1,284,788 26	\$9,392 73
Glenville.....	.....	7,850 00	2,939,516 00	13,532 62
Niskayuna.....	.....	7,110 00	1,115,747 00	1,739 10
Princetown.....	.....	8,500 00	349,525 00	2,392 47
Rotterdam.....	.....	21,200 00	2,412,085 44	21,746 87
Schenectady, city.....	.....	2,363,500 00	46,637,131 00	.....
Totals.....	.....	\$2,429,748 33	\$54,738,792 70	\$48,803 79

**SCHENECTADY — Continued.**  
*Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Duanesburg.....	.....	\$3,760 89	\$73 18	\$13,226 80
Glenville.....	.....	8,604 65	167 45	22,304 72
Niskayuna.....	.....	3,266 05	63 56	5,068 71
Princetown.....	.....	1,023 14	19 91	3,435 52
Rotterdam.....	.....	7,060 75	137 40	28,945 02
Schenectady, city.....	\$852,314 23	138,054 79	2,656 56	993,025 58
Totals.....	\$852,314 23	\$161,770 27	\$3,118 06	\$1,066,006 35

## SCHEENECTADY — Concluded.

*Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of Tax Law.	Amount of taxes on bank stock.
Duanesburg.....	.0103	.....	.....
Glenville.....	.0088	.....	.....
Niskayuna.....	.0046	.....	.....
Princetown.....	.01	.....	.....
Rotterdam.....	.012	.....	.....
Schenectady, city.....	.0213	\$552,969 89	\$5,529 69
Totals.....	.....	\$552,969 89	\$5,529 69

I, John H. Peters, Clerk of the Board of Supervisors of the county of Schenectady, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

JOHN H. PETERS, *Clerk.*  
P. O. address, 311 State street, Schenectady, N. Y.

## SCHOHARIE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Schoharie, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Blenheim.....	19,896	\$238,066	\$235,628	\$13,900
Broome .....	28,136	288,775	300,268	5,600
Carlisle.....	21,372	614,823	654,659	45,532
Cobleskill.....	19,287	1,913,710	1,861,518	151,100
Conesville. ....	24,100	232,049	250,284	6,550
Esperance .....	11,764	487,021	468,897	32,350
Fulton.....	35,090	510,450	558,710	20,400
Gilboa.....	35,370	577,490	530,984	17,500
Jefferson.....	26,595	467,360	455,520	24,800
Middleburg.....	27,819	1,044,190	1,052,125	34,950
Richmondville .....	20,060	783,875	753,455	30,500
Schoharie.....	18,460	1,067,970	1,078,406	75,925
Seward.....	21,082	614,230	656,189	23,810
Sharon.....	28,851	1,170,365	1,119,287	71,500
Summit.....	22,126	355,550	363,946	59,625
Wright.....	17,697	469,135	495,183	6,700
Totals .....	377,705	\$10,835,059	\$10,835,059	\$620,742

## SCHOHARIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blenheim.....	.....	\$13,900	\$249,528	\$1,608 76
Broome.....	.....	5,600	305,868	1,707 71
Carlisle.....	.....	45,532	700,191	1,667 08
Cobleskill.....	.....	151,100	2,012,618	3,239 88
Conesville.....	.....	6,550	256,834	1,783 97
Esperance.....	.....	32,350	501,247	2,673 21
Fulton.....	.....	20,400	579,110	3,256 29
Gilboa.....	.....	17,500	548,484	3,959 96
Jefferson.....	.....	24,800	480,320	1,804 10
Middleburg.....	.....	34,950	1,087,075	8,554 23
Richmondville.....	.....	30,500	783,955	3,249 55
Schoharie.....	.....	75,925	1,154,331	5,678 57
Seward.....	.....	23,810	679,999	2,643 21
Sharon.....	.....	71,500	1,190,787	3,637 09
Summit.....	.....	59,625	423,571	1,178 07
Wright.....	.....	6,700	501,883	3,775 51
Totals.....	.....	\$620,742	\$11,455,801	\$50,417 19

## SCHOHARIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Blenheim.....	.....	\$1,008 94	\$15 04	\$2,632 74
Broome.....	.....	1,236 75	18 44	2,962 90
Carlisle.....	.....	2,821 20	42 21	4,530 49
Cobleskill.....	.....	9,189 74	121 32	12,550 94
Conesville.....	.....	1,038 50	15 48	2,837 95
Esperance.....	.....	2,026 76	30 22	4,730 19
Fulton.....	.....	2,333 35	34 91	5,624 55
Gilboa.....	.....	2,217 76	33 06	6,210 78
Jefferson.....	.....	1,935 31	28 95	3,768 36
Middleburg.....	.....	4,741 10	65 53	13,360 86
Richmondville.....	.....	3,332 71	47 26	6,629 52
Schoharie.....	.....	4,835 67	69 58	10,583 82
Seward.....	.....	2,739 85	40 99	5,424 05
Sharon.....	.....	4,920 89	71 78	8,629 76
Summit.....	.....	1,706 65	25 53	2,910 25
Wright.....	.....	2,029 33	30 25	5,835 09
Totals.....	.....	\$48,114 51	\$690 55	\$99,222 25



## SCHOHARIE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Blenheim . . . . .	.01114	.	.
Broome . . . . .	.0105	.	.
Carlisle . . . . .	.0068	.	.
Cobleskill . . . . .	.00435	\$270,129 08	\$2,701 29
Conesville . . . . .	.0122	.	.
Exterance . . . . .	.0098	.	.
Fulton . . . . .	.0111	.	.
Gilboa . . . . .	.0108	.	.
Jefferson . . . . .	.0082	.	.
Middleburg . . . . .	.008	86,397 98	863 98
Richmondville . . . . .	.0082	43,500 00	435 00
Schoharie . . . . .	.0095	42,055 82	420 56
Seward . . . . .	.0086	.	.
Sharon . . . . .	.007	30,746 89	307 47
Summit . . . . .	.0078	.	.
Wright . . . . .	.0124	.	.
Totals . . . . .	.	\$472,829 77	\$4,728 30

I, Orson Spickerman, Clerk of the Board of Supervisors of the county of Schoharie, do hereby certify that the preceding is a true statement of the personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual 1902.

ORSON SPICKERMAN, Clerk.  
P. O. address, Breakabeen, N. Y.

## SCHUYLER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Schuyler, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real and special franchises.	Equalized value of real and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Catharine.....	19,553	\$452,651	\$494,803	\$19,800
Cayuta.....	12,308	266,978	225,799	5,600
Dix.....	21,143	1,621,695	1,350,433	75,950
Hector.....	63,378	1,940,695	2,275,469	95,850
Montour.....	11,402	812,745	571,862	35,300
Orange.....	32,276	257,820	295,619	1,400
Reading.....	16,521	798,995	797,656	45,050
Tyrone.....	23,580	459,210	599,148	17,685
Totals.....	200,161	\$6,610,789	\$6,610,789	\$296,635

**SCHUYLER — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.*

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Catharine.....	..	\$19,800	\$514,603	\$3,759 52
Cayuta.....	..	5,600	231,399	2,931 10
Dix.....	..	75,950	1,426,383	12,723 70
Hector.....	..	95,850	2,371,319	12,700 01
Montour.....	..	35,300	607,162	4,581 37
Orange.....	..	1,400	297,019	4,911 95
Reading.....	..	45,050	842,706	4,568 51
Tyrone.....	..	17,685	616,833	4,157 92
Totals.....	..	\$296,635	\$6,907,424	\$50,334 08

SCHUYLER — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Catharine.....	.....	\$2,196 72	\$38 28	\$5,994 52
Cayuta.....	.....	987 79	17 21	3,936 10
Dix.....	.....	6,088 90	106 10	18,918 70
Hector.....	.....	10,122 62	176 38	22,999 01
Montour.....	.....	2,591 84	45 16	7,218 37
Orange.....	.....	1,267 91	22 09	6,201 95
Reading.....	.....	3,597 32	62 68	8,228 51
Tyrone.....	.....	2,633 12	45 88	6,836 92
Totals.....	.....	\$29,486 22	\$513 78	\$80,334 08

SCHUYLER — Concluded.  
Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Catharine.....	.0135	.....	.....
Cayuta.....	.0145	.....	.....
Dix.....	.0137	.....	.....
Hector.....	.0115	.....	.....
Montour.....	.0108	.....	.....
Orange.....	.02375	.....	.....
Reading.....	.01035	.....	.....
Tyrone.....	.0144	.....	.....
Totals.....	.....	.....	.....

I, Osborn Smith, Clerk of the Board of Supervisors of the county of Schuyler, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

OSBORN SMITH, Clerk,  
P. O. address, Reynoldsville, N. Y.

## SENECA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Seneca, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Covert.....	19,200	\$1,231,615	\$1,220,967	\$75,050
Fayette.....	34,010	1,977,445	2,086,453	28,155
Junius.....	16,500	655,086	757,308	17,200
Lodi.....	21,600	1,089,232	1,143,690	62,720
Ovid.....	18,700	1,202,390	1,220,967	88,600
Romulus.....	23,500	1,258,506	1,205,511	33,875
Seneca Falls.....	14,500	3,833,636	3,879,274	103,500
Tyre.....	18,600	588,840	587,300	26,250
Varick.....	19,500	961,535	1,004,593	24,650
Waterloo.....	13,000	2,656,980	2,349,202	217,020
Totals .....	199,110	\$15,455,265	\$15,455,265	\$677,020

SENECA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Covert.....	.....	\$75,050	\$1,306,665	\$7,302 84
Fayette.....	.....	28,155	2,005,600	10,640 86
Junius.....	.....	17,200	672,286	4,143 91
Lodi.....	.....	62,720	1,151,952	4,319 26
Ovid.....	.....	88,600	1,290,990	6,845 11
Romulus.....	.....	33,875	1,292,381	6,922 88
Seneca Falls.....	.....	103,500	3,937,136	26,827 00
Tyre.....	.....	26,250	615,090	2,707 94
Varick.....	.....	24,650	986,185	4,311 48
Waterloo.....	.....	217,020	2,874,000	5,339 52
Totals.....	.....	\$677,020	\$16,132,285	\$79,360 80

SENECA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Covert.....	.....	\$3,540 28	\$77 26	\$10,920 38
Fayette.....	.....	5,776 43	126 07	16,543 36
Junius.....	.....	2,115 69	46 17	6,305 77
Lodi.....	.....	3,295 50	71 92	7,686 68
Ovid.....	.....	3,577 29	78 07	10,500 47
Romulus.....	.....	3,385 59	73 89	10,382 36
Seneca Falls.....	.....	10,879 59	237 44	37,944 03
Tyre.....	.....	1,676 02	36 58	4,420 54
Varick.....	.....	2,811 54	61 36	7,184 38
Waterloo.....	.....	7,010 05	152 98	12,502 55
Totals.....	.....	\$44,067 98	\$961 74	\$124,390 52



## SENECA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Covert.....	.0068	.....	.....
Fayette.....	.0063	.....	.....
Junius.....	.0064	.....	.....
Lodi.....	.0052	.....	.....
Ovid.....	.0067	\$33,000 00	\$330 00
Romulus.....	.0060	.....	.....
Seneca Falls.....	.0092	280,877 63	2,808 77
Tyre.....	.0052	.....	.....
Varick.....	.0056	.....	.....
Waterloo.....	.0036	64,465 99	644 66
Totals.....	.....	\$378,343 62	\$3,783 43

I, C. H. Swarthout, Clerk of the Board of Supervisors of the county of Seneca, do hereby certify that the preceding is a true statement of the aggregate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting

C. H. SWARTHOUT, Clerk,  
P. O. address, Ovid, N. Y.

## STEUBEN.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Steuben, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real and special franchise.	Equalized value of real and special franchise.	Total assessed value of personal property, exclusive of bank stock.
Addison.....	16,500	\$1,023,294	\$975,607	\$46,750
Avoca.....	21,300	1,274,320	1,154,188	84,230
Bath.....	57,100	3,326,665	3,423,930	337,200
Bradford.....	14,500	284,790	318,447	4,655
Cameron.....	27,700	538,430	609,588	2,300
Campbell.....	24,999	735,767	802,897	17,600
Canistota.....	32,200	1,285,973	1,294,157	27,450
Caton.....	22,700	542,870	546,324	500
Cohocton.....	34,600	1,561,760	1,521,003	78,500
Corning.....	22,000	948,756	999,205	17,450
Corning, city.....		8,458,288	7,660,915	211,554
Danville.....	32,000	873,245	976,450	54,500
Erwin.....	23,300	1,314,435	1,400,615	800
Fremont.....	19,600	454,655	496,136	11,900
Greenwood.....	24,700	533,675	519,747	3,950
Hartsville.....	23,200	248,670	250,252	1,950
Hornby.....	25,200	372,935	433,047	600
Hornellsville.....	26,200	1,205,672	1,092,011	14,000

## STEUBEN -- Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Hornell city.....	.....	\$5,219,800	\$5,195,300	\$187,200
Howard.....	34,900	619,472	630,417	16,800
Jasper.....	31,300	623,842	649,460	11,050
Lindley.....	23,000	462,710	498,915	4,900
Prattsburg.....	30,600	885,493	943,548	43,450
Pulteney.....	19,600	648,695	734,425	42,925
Rathbone.....	20,600	581,038	626,503	6,800
Thurston.....	22,000	378,972	361,311	3,875
Troupsburg.....	35,700	518,247	558,798	3,100
Tuscarora.....	22,400	441,780	482,086	13,200
Urbana.....	25,200	1,518,235	1,545,066	392,200
Wayland.....	23,400	1,436,750	1,478,755	55,550
Wayne.....	12,400	350,490	360,738	3,450
West Union.....	23,900	383,080	428,352	2,350
Wheeler.....	27,900	554,000	619,472	7,550
Woodhull.....	33,600	654,674	673,813	5,300
Totals.....	834,299	\$40,261,478	\$40,261,478	\$1,715,589

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Addison.....	.....	\$46,750	\$1,022,357	\$4,199 13
Avoca.....	.....	84,230	1,238,418	3,970 72
Bath.....	.....	337,200	3,761,130	11,945 39
Bradford.....	.....	4,655	323,102	2,320 05
Cameron.....	.....	2,300	611,888	6,544 65
Campbell.....	.....	17,600	820,497	5,070 67
Canisteo.....	.....	27,450	1,321,607	6,494 99
Caton.....	.....	500	546,824	4,876 63
Cohocton.....	.....	78,500	1,599,503	4,497 14
Corning.....	.....	17,450	1,016,655	10,753 85
Corning, city.....	.....	211,554	7,872,469	.....
Dansville.....	.....	54,500	1,030,950	6,043 02
Erwin.....	.....	800	1,401,415	3,352 43
Fremont.....	.....	11,900	508,036	4,251 28
Greenwood.....	.....	3,950	523,697	5,229 00
Hartsville.....	.....	1,950	252,202	3,287 19
Hornby.....	.....	600	433,647	3,873 67
Hornellsville.....	.....	14,000	1,106,011	8,851 37
Hornell city.....	.....	187,200	5,382,500	.....
Howard.....	.....	16,800	647,217	5,201 40

## STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized	aggregate	Amount of town taxes.
Jasper.....	.....	\$11,050	\$660,510	\$5,414 89	
Lindley.....	.....	4,900	503,815	6,595 41	
Prattsburg.....	.....	43,450	986,998	4,534 56	
Pulteney.....	.....	42,925	777,350	5,617 29	
Rathbone.....	.....	6,800	633,303	7,678 78	
Thurston.....	.....	3,875	365,186	2,717 25	
Troupsburg.....	.....	3,100	561,898	5,081 31	
Tuscarora.....	.....	13,200	495,286	3,697 69	
Urbana.....	.....	392,200	1,937,266	4,162 40	
Wayland.....	.....	55,550	1,534,305	1,832 55	
Wayne.....	.....	3,450	364,188	4,145 84	
West Union.....	.....	2,350	430,702	4,278 19	
Wheeler.....	.....	7,550	627,022	4,911 16	
Woodhull.....	.....	5,300	679,113	2,378 22	
Totals.....	.....	\$1,715,589	\$41,977,067	\$163,808 12	

## STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Addison.....	.....	\$3,871 92	\$59 91	\$8,130 96
Avoca.....	.....	4,690 20	72 58	8,733 50
Bath.....	.....	14,244 31	220 50	26,410 20
Bradford.....	.....	1,223 67	18 94	3,562 66
Cameron.....	.....	2,317 37	35 84	8,897 86
Campbell.....	.....	3,107 42	48 09	8,226 18
Canisteo.....	.....	5,005 24	77 47	11,577 70
Caton.....	.....	2,070 96	32 06	6,979 65
Cohocton.....	.....	6,057 71	93 80	10,648 65
Corning.....	.....	3,850 32	59 60	14,663 77
Corning, city.....	\$4,875 75	29,814 93	461 50	35,152 18
Dansville.....	.....	3,904 47	60 43	10,007 92
Erwin.....	.....	5,307 51	82 14	8,742 08
Fremont.....	.....	1,924 07	29 79	6,205 14
Greenwood.....	.....	1,983 37	30 69	7,243 06
Hartsville.....	.....	955 15	14 77	4,257 11
Hornby.....	.....	1,642 34	25 42	5,541 43
Hornellville.....	.....	4,188 73	64 83	13,104 93
Hornell city.....	7,272 65	20,384 82	315 55	27,973 02
Howard.....	.....	2,451 18	37 93	7,690 51
Jasper.....	.....	2,501 51	38 71	7,955 11

STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographic tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Lindley.....	.....	\$1,908 08	\$29 53	\$8,533 02
Prattsburg.....	.....	3,738 01	57 97	8,330 54
Pulteney.....	.....	2,944 03	45 56	8,606 88
Rathbone.....	.....	2,398 48	37 13	10,114 39
Thurston.....	.....	1,383 05	21 42	4,121 72
Troupsburg.....	.....	2,128 04	32 95	7,242 30
Tuscarora.....	.....	1,875 78	29 04	5,602 51
Urbana.....	.....	7,336 91	113 58	11,612 89
Wayland.....	.....	5,810 80	89 94	7,733 29
Wayne.....	.....	1,379 27	21 36	5,546 47
West Union.....	.....	1,631 19	25 25	5,934 63
Wheeler.....	.....	2,374 69	36 76	7,322 61
Woodhull.....	.....	2,571 98	39 80	4,990 00
Totals.....	\$12,148 40	\$158,977 51	\$2,460 84	\$337,394 87

## STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Addison . . . . .	.0072865	\$89,938	\$899 38
Avoca . . . . .	.0062682	43,600	436 00
Bath . . . . .	.00718214		
Bradford . . . . .	.0122508		
Cameron . . . . .	.0164143		
Campbell . . . . .	.0108904		
Canisteo . . . . .	.0085896		
Caton . . . . .	.012819	34,792	347 92
Cohocton . . . . .	.0064528		
Corning . . . . .	.0141875		
Corning, city . . . . .	.00395578	267,413	2,674 13
Dansville . . . . .	.010735		
Erwin . . . . .	.0065896		
Fremont . . . . .	.0132712		
Greenwood . . . . .	.0130752	32,578	325 78
Hartsville . . . . .	.0169004		
Hornby . . . . .	.01480707		
Hornellsville . . . . .	.0106937		
Hornell city . . . . .	.00473386	606,300	6,063 00
Howard . . . . .	.012011		
Jasper . . . . .	.0124988		



STEUBEN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Lindley.....	.018201	.....	.....
Prattsburg.....	.0087394	\$41,070	\$410 70
Pulteney.....	.012403	.....	.....
Rathbone.....	.0170912	.....	.....
Thurston.....	.010735	.....	.....
Troupsburg.....	.0137847	.....	.....
Tuscarora.....	.012264	.....	.....
Urbana.....	.0059388	66,485	664 85
Wayland.....	.0050729	63,500	635 00
Wayne.....	.0156004	.....	.....
West Union.....	.0153219	.....	.....
Wheeler.....	.013001	.....	.....
Woodhull.....	.007533	.....	.....
Totals.....	.....	\$1,245,676	\$12,456 76

I, Frank Havens, Clerk of the Board of Supervisors of the county of Steuben, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

FRANK HAVENS, Clerk.  
P. O. address, Bath, N. Y.

## SUFFOLK.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Suffolk, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

	qualified value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Babylon.	\$5,109,910	\$180,300
Brookha	14,895,963	404,500
East Ha	3,786,593	119,350
Hunting	8,099,933	282,600
Islip....	12,272,137	443,650
Riverhea	3,640,380	112,800
Shelter I	1,817,521	113,350
Southold	6,562,269	400,850
Southam	9,921,060	648,350
Smithtov	2,775,450	241,400
Tota	\$68,881,236	\$2,947,150

## SUFFOLK — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Babylon.....	..	\$180,300	\$5,290,210	\$37,501 57
Brookhaven..	..	404,500	15,300,463	76,703 28
East Hampton..	..	119,350	3,905,943	30,327 73
Huntington..	..	282,600	8,382,553	50,390 25
Islip. ....	..	443,650	12,715,787	83,318 98
Riverhead.....	..	112,800	3,753,180	22,691 56
Shelter Island.....	..	113,350	1,930,871	8,469 72
Southold.....	..	400,850	6,963,119	43,918 05
Southampton..	..	648,350	10,569,410	71,088 70
Smithtown.....	..	241,400	3,016,850	16,501 23
Totals.....	.....	\$2,947,150	\$71,828,386	\$440,911 07

SUFFOLK — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Babylon.....	.....	\$13,225 53	\$816 00	\$51,543 10
Brookhaven.....	.....	38,210 16	2,357 04	117,270 48
East Hampton.....	.....	9,764 85	602 53	40,695 11
Huntington.....	.....	20,956 38	1,292 82	72,639 45
Islip.....	.....	31,911 97	1,968 57	117,199 52
Riverhead.....	.....	9,382 95	578 98	32,653 49
Shelter Island.....	.....	4,827 18	297 98	13,594 88
Southold.....	.....	17,407 80	1,073 95	62,399 80
Southampton.....	.....	26,391 27	1,628 05	99,108 02
Smithtown.....	.....	7,542 12	468 09	24,511 44
Totals.....	.....	\$179,620 21	\$11,084 01	\$631,615 29

## SUFFOLK — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Rate of tax on \$1 valuation	Assessed valuation of Tax law.	Amount of taxes on bank stock.
Babylon.....	.014123	\$193,116 35	\$1,931 16
Brookhaven.....	.0082	453,100 00	4,531 00
East Hampton.....	.0108	33,000 00	330 00
Huntington.....	.0094	361,500 00	3,615 00
Islip.....	.0092	178,126 90	1,781 25
Riverhead.....	.0086	168,679 84	1,686 80
Shelter Island.....	.0070	.....	.....
Southold.....	.0096	230,537 13	2,305 36
Southampton.....	.0113	153,000 00	1,530 00
Smithtown.....	.0082	.....	.....
Totals.....	.....	\$1,771,060 22	\$17,710 57

I, J. Fred. Fluegrath, Clerk of the Board of Supervisors of the county of Suffolk, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909

J. FRED. FLUEGRATH, Clerk,  
P. O. address, Patchogue, N. Y.

## SULLIVAN.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Sullivan, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real and special franchises.	Equalized value of real and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
Bethel.....	59,528	\$493,360 00	\$600,437 79	\$6,050
Callicoon.....	35,015	325,000 00	319,770 00	9,175
Cochecton.....	22,985	416,410 25	401,123 25	3,875
Delaware.....	20,293	429,775 00	349,957 00	2,350
Fallsburg.....	48,324	576,370 00	584,282 00	9,700
Forestburg.....	36,435	193,700 00	90,118 00	.....
Fremont.....	31,173	424,450 00	385,722 00	2,050
Highland.....	33,050	163,647 00	168,224 00	.....
Liberty.....	48,951	1,069,219 00	1,080,270 04	37,250
Lumberland.....	32,325	182,005 00	192,104 00	9,600
Mamakating.....	61,501	751,450 00	744,400 00	1,050
Neversink.....	45,480	176,246 90	195,535 00	3,800
Rockland.....	53,864	465,356 00	486,616 07	6,825
Thompson.....	48,715	730,235 00	879,707 00	4,600
Tusten.....	26,259	303,665 00	222,623 00	2,850
<b>Totals.....</b>	<b>603,898</b>	<b>\$6,700,889 15</b>	<b>\$6,700,889 15</b>	<b>\$99,175</b>

## SULLIVAN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bethel.....	.....	\$6,050	\$606,487 79	\$3,588 52
Callicoon.....	.....	9,175	328,945 00	2,291 98
Cochecton.....	.....	3,875	404,998 25	2,276 23
Delaware.....	.....	2,350	352,307 00	2,946 69
Fallsburg.....	.....	9,700	593,982 00	11,487 85
Forestburg.....	.....	.....	90,118 00	4,127 19
Fremont.....	.....	2,050	387,772 00	3,906 62
Highland.....	.....	.....	168,224 00	2,339 99
Liberty.....	.....	37,250	1,117,520 04	21,049 64
Lumberland.....	.....	9,600	201,704 00	5,524 20
Mamakating.....	.....	1,050	745,450 00	14,597 95
Neversink.....	.....	3,800	199,335 00	3,185 33
Rockland.....	.....	6,825	493,441 07	10,600 65
Thompson.....	.....	4,600	884,307 00	13,912 28
Tusten.....	.....	2,850	225,473 00	1,018 24
Totals.....	.....	\$99,175	\$6,800,064 15	\$102,853 36

**COMPARISON OF COURT AND STENOGRAPHERS'  
TAXES IN SULLIVAN COUNTY AND  
GREATER NEW YORK FOR  
YEAR 1909**



**Sullivan County  
\$398.77**

**Greater New York  
\$104,666.89**





SULLIVAN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bethel.....	.....	\$7,142 85	\$34 33	\$10,765 70
Callicoon.....	.....	3,873 66	18 63	6,184 27
Cochecton.....	.....	4,769 82	22 94	7,068 99
Delaware.....	.....	4,149 27	19 94	7,115 90
Fallsburg.....	.....	6,995 57	33 62	18,517 04
Forestburg.....	.....	1,061 37	5 10	5,193 66
Fremont.....	.....	4,566 96	21 95	8,495 53
Highland.....	.....	1,981 26	9 52	4,330 77
Liberty.....	.....	14,356 33	69 01	35,474 98
Lumberland.....	.....	2,444 73	11 75	7,980 68
Mamakating.....	.....	8,779 48	42 20	23,419 63
Neversink.....	.....	2,347 67	11 28	5,544 28
Rockland.....	.....	6,307 14	30 31	16,938 10
Thompson.....	.....	11,532 95	55 43	25,500 66
Tusten.....	.....	2,655 50	12 76	3,686 50
Totals.....	.....	\$82,964 56	\$398 77	\$186,216 69

SULLIVAN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bethel.....	.021556837	.....	.....
Callicoon.....	.01850608	.....	.....
Cochection.....	.0168194	.....	.....
Delaware.....	.0164672	.....	.....
Fallsburg.....	.03159527	.....	.....
Forestburg.....	.0268129	.....	.....
Fremont.....	.01991918	.....	.....
Highland.....	.0264639	.....	.....
Liberty.....	.03206143	\$101,450 00	\$1,014 50
Lumberland.....	.0416506	.....	.....
Mamakating.....	.03112243	.....	.....
Neversink.....	.0307935	.....	.....
Rockland.....	.035879	42,093 87	420 94
Thompson.....	.034608372	94,933 51	949 34
Tusten.....	.01205861	.....	.....
Totals.....	.....	\$238,477 38	\$2,384 78

I, John T. Curtis, Clerk of the Board of Supervisors of the county of Sullivan, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

JOHN T. CURTIS, Clerk,  
P. O. address, Hurleyville, N. Y.

**TIOGA.**

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Tioga, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

qualified value of real and special franchises.	Total assessed value of personal property, ex- clusive of bank stock.
\$2,975,118	\$82,380
391,953	9,950
1,208,779	49,080
807,354	42,300
958,575	33,312
4,460,548	2,105,610
381,594	1,190
680,841	6,900
1,228,907	14,205
<b>\$13,093,669</b>	<b>\$2,324,927</b>

TIOGA — Continued.  
Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barton.....	.....	\$62,380	\$3,037,498	\$10,665 96
Berkshire.....	.....	9,950	401,903	2,038 45
Candor.....	.....	49,080	1,257,859	9,462 72
Newark Valley.....	.....	42,300	849,654	2,910 57
Nichols.....	.....	33,312	991,887	5,093 32
Owego.....	.....	2,105,610	6,566,158	40,839 56
Richford.....	.....	1,190	382,784	2,378 91
Spencer.....	.....	6,900	687,741	4,098 24
Tioga.....	.....	14,205	1,243,112	7,261 03
Totals.....	.....	\$2,324,927	\$15,418,596	\$84,748 76

## TIOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barton.....	.....	\$8,471 13	\$202 68	\$19,339 77
Berkshire.....	.....	1,120 85	26 82	3,186 12
Candor.....	.....	3,507 99	83 93	13,054 64
Newark Valley.....	.....	2,369 57	56 69	5,336 83
Nichols.....	.....	2,766 20	66 18	7,925 70
Owego.....	.....	18,312 06	438 13	59,589 75
Richford.....	.....	1,067 33	25 54	3,471 78
Spencer.....	.....	1,918 00	45 89	6,062 13
Tioga.....	.....	3,466 87	82 95	10,810 85
Totals.....	.....	\$43,000 00	\$1,028 81	\$128,777 57

TIOGA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barton.....	.0065	\$268,547	\$2,685 47
Berkshire.....	.008	.....	.....
Candor.....	.01	60,444	604 44
Newark Valley.....	.006	.....	.....
Nichols.....	.008	27,581	275 81
Owego.....	.009	319,670	3,196 70
Richford.....	.0087	.....	.....
Spencer.....	.009	30,347	303 47
Tioga.....	.009	.....	.....
Totals.....	.....	\$706,589	\$7,065 89

I, F. G. Horton, Clerk of the Board of Supervisors of the county of Tioga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

F. G. HORTON, Clerk,  
P. O. address, Owego, N. Y.

TOMPKINS.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Tompkins, as corrected by the Board of Supervisors at their annual meeting in the year 1908.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Caroline.....	34,747	\$805,360	\$738,433	\$27,000
Danby.....	33,286	699,965	724,226	12,700
Dryden.....	58,192	2,181,946	2,082,107	44,250
Enfield.....	22,007	536,390	598,201	11,575
Groton.....	30,725	1,424,294	1,528,298	75,830
Ithaca, city.....	12,940	8,041,250	7,801,951	514,200
Ithaca.....	16,293	1,210,639	862,677	22,200
Lansing.....	37,789	1,214,480	1,533,627	35,825
Newfield.....	36,997	733,405	733,433	27,250
Ulysses.....	19,818	1,128,760	1,368,536	65,130
Totals.....	292,794	\$17,976,489	\$17,976,489	\$835,960



## TOMPKINS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate all purposes.	Amount of town taxes.
Caroline.....	.....	\$27,000	\$765,433	\$3,079 33
Danby.....	.....	12,700	736,926	3,891 33
Dryden.....	.....	44,250	2,126,357	6,179 40
Enfield.....	.....	11,575	609,776	3,040 98
Groton.....	.....	75,830	1,604,128	5,713 73
Ithaca, city.....	.....	514,200	8,316,151	.....
Ithaca.....	.....	22,200	884,877	5,850 49
Lansing.....	.....	35,825	1,569,452	5,168 19
Newfield.....	.....	27,250	765,683	6,185 66
Ulysses.....	.....	65,130	1,433,666	10,215 27
Totals.....	.....	\$835,960	\$18,812,449	\$49,324 38

## TOMPKINS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Caroline.....	.....	\$1,888 52	\$55 00	\$5,022 85
Danby.....	.....	1,818 58	52 97	5,762 88
Dryden.....	.....	5,287 86	154 01	11,621 27
Enfield.....	.....	1,510 81	44 00	4,595 79
Groton.....	.....	3,977 54	115 85	9,807 12
Ithaca, city.....	\$2,029 44	20,615 16	600 43	23,245 03
Ithaca.....	.....	2,196 28	63 97	8,110 74
Lansing.....	.....	3,888 95	113 27	9,170 41
Newfield.....	.....	1,893 18	55 14	8,133 98
Ulysses.....	.....	3,553 21	103 49	13,871 97
Totals.....	\$2,029 44	\$46,630 09	\$1,358 13	\$99,342 04

## TOMPKINS — Concluded

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Caroline.....	.0072	.....	.....
Danby.....	.0082	.....	.....
Dryden.....	.00518	\$35,274 43	\$352 74
Enfield.....	.0085	.....	.....
Groton.....	.006	223,022 09	2,230 22
Ithaca, city.....	.0026	613,081 94	6,130 82
Ithaca.....	.0067	.....	.....
Lansing.....	.0074	.....	.....
Newfield.....	.0108	.....	.....
Ulysses.....	.0116	55,204 82	552 05
Totals.....	.....	\$926,583 28	\$9,265 83

D. J. DARRIN, CLERK,  
P. O. address, Ithaca, N. Y.

## ULSTER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Ulster, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Denning.....	63,668	\$125,729	\$78,807	\$100
Esopus.....	22,247	1,294,580	1,792,290	102,050
Gardiner.....	26,588	530,259	681,900	.....
Hardenburg.....	53,646	142,558	104,300	1,600
Hurley.....	20,721	580,778	528,133	10,000
Kingston.....	4,504	25,828	31,910	.....
Kingston, city.....	.....	11,417,095	9,715,425	393,000
Lloyd.....	19,352	1,501,137	1,564,330	14,300
Marbletown.....	31,696	1,130,487	1,368,629	23,800
Marlboro.....	14,300	886,735	1,027,235	9,600
New Paltz.....	19,979	641,487	923,795	4,500
Olive.....	37,168	785,740	638,730	9,450
Plattekill.....	20,890	370,398	743,680	2,275
Rochester.....	51,575	403,340	831,640	1,770
Rosendale.....	10,912	892,580	1,006,400	4,600
Saugerties.....	37,603	3,251,750	2,904,750	43,600
Shandaken.....	67,811	1,041,772	683,100	4,600

## ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Acres of land.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Shawangunk.....	35,039	\$534,335	\$33,250
Ulster.....	15,077	1,099,171	400
Wawarsing.....	73,470	1,207,830	23,900
Woodstock.....	37,085	470,204	4,500
Totals.....	663,331	\$28,333,793	\$687,295

## ULSTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Denning.....	.....	\$100	\$78,907	\$5,521 72
Esopus.....	.....	102,050	1,894,340	7,809 04
Gardiner.....	.....	.....	681,900	5,757 36
Hardenburg.....	.....	1,600	105,900	5,491 63
Hurley.....	.....	10,000	538,133	3,321 72
Kingston.....	.....	.....	31,910	1,372 47
Kingston, city.....	.....	393,000	10,108,425	.....
Lloyd.....	.....	14,300	1,578,630	6,910 55
Marbletown.....	.....	23,800	1,392,429	8,240 17
Marlboro.....	.....	9,600	1,036,835	8,367 26
New Paltz.....	.....	4,500	928,295	4,625 49
Olive.....	.....	9,450	648,180	10,475 16
Plattekill.....	.....	2,275	745,955	8,520 67
Rochester.....	.....	1,770	803,460	11,346 85
Rosendale.....	.....	4,600	1,011,000	7,697 77
Saugerties.....	.....	43,600	2,948,350	18,366 51
Shandaken.....	.....	4,600	687,700	20,683 31
Shawangunk.....	.....	33,250	908,650	9,110 38

## ULSTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Ulster.....	.....	\$400	\$940,571	\$14,408 57
Wawarsing.....	.....	23,900	1,581,430	31,083 61
Woodstock.....	.....	4,500	370,088	6,164 94
Totals.....	.....	\$687,295	\$29,021,088	\$195,275 18

# ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Denning.....	.....	\$649 37	\$4 56	\$6,175 65
Esopus.....	.....	15,589 74	109 65	23,508 43
Gardiner.....	.....	5,611 79	39 47	11,408 62
Hardenburg.....	.....	871 51	6 12	6,369 26
Hurley.....	.....	4,428 64	31 15	7,781 51
Kingston.....	.....	262 60	1 84	1,636 91
Kingston, city.....	\$276,753 54	74,838 33	585 17	352,177 04
Lloyd.....	.....	12,991 57	91 38	19,993 50
Marbletown.....	.....	11,459 20	80 60	19,779 97
Marlboro.....	.....	8,532 79	60 02	16,960 07
New Paltz.....	.....	7,639 54	53 73	12,318 76
Olive.....	.....	5,334 30	37 52	15,846 98
Plattekill.....	.....	6,138 94	43 18	14,702 79
Rochester.....	.....	6,612 19	46 51	18,005 55
Rosendale.....	.....	8,320 16	58 52	16,076 45
Saugerties.....	.....	24,263 88	170 67	42,801 06
Shandaken.....	.....	5,659 52	39 81	26,382 64
Shawangunk.....	.....	7,477 86	52 60	16,640 84



ULSTER — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ulster.....	.....	\$7,740 56	\$54 44	\$22,203 57
Wawarsing.....	.....	13,014 61	91 54	44,189 76
Woodstock.....	.....	3,045 70	21 42	9,232 06
Totals.....	\$276,753 54	\$230,482 80	\$1,679 90	\$704,191 42

ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Denning.....	.03438747	.....	.....
Esopus.....	.01391906	.....	.....
Gardiner.....	.01526626	.....	.....
Hardenburg.....	.02685006	.....	.....
Hurley.....	.01033859	.....	.....
Kingston.....	.05210354	.....	.....
Kingston, city.....	.02982	\$1,203,069 56	\$12,030 67
Lloyd.....	.01087163	48,592 87	485 92
Marbletown.....	.01446785	.....	.....
Marlboro.....	.01504698	28,233 00	282 33
New Paltz.....	.01530742	147,112 00	1,471 12
Olive.....	.01612532	.....	.....
Plattekill.....	.03352191	.....	.....
Rochester.....	.03704691	.....	.....
Rosendale.....	.01589747	.....	.....
Saugerties.....	.01024253	.....	.....
Shandaken.....	.02077917	412,865 47	4,123 65
Shawangunk.....	.01873891	.....	.....

# ULSTER — Concluded.

## Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

	assessed valuation of bank stock under sec- tion 24 of the General Tax Law.	Amount of taxes on bank stock.
Ulster	\$183,711 14	\$1,837 11
Wawa		
Woods		
Total	\$2,023,584 04	\$20,235 80

I, C. K. Loughran, Clerk of the Board of Supervisors of the county of Ulster, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

C. K. LOUGHRAN, Clerk,  
P. O. address, Kingston, N. Y.

## WARREN.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Warren, as corrected by the Board of Supervisors at their annual meeting the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property exclusive of bank stock.
Bolton. ....	35,217	\$622,087	\$622,087	\$70,250
Caldwell. ....	18,960	684,960	684,960	113,800
Chester. ....	47,507	287,340	287,340	2,810
Glens Falls, city. ....	2,725	5,783,325	5,783,325	229,100
Hague. ....	38,688	247,944	247,944	27,050
Horicon. ....	37,760	126,528	126,528	5,000
Johnsburg. ....	111,182	453,939	453,939	7,950
Luzerne. ....	32,965	190,159	190,159	11,550
Queensbury. ....	36,964	1,055,985	1,055,985	9,165
Stony Creek. ....	52,519	102,974	102,974	1,450
Thurman. ....	49,392	133,463	133,463	.....
Warrensburg. ....	34,792	484,870	484,870	49,675
Totals. ....	498,671	\$10,173,574	\$10,173,574	\$527,800

## WARREN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate all purposes.	Amount of town taxes
Bolton.....	.....	\$70,250	\$692,337	\$11,023 92
Caldwell.....	.....	113,800	798,760	8,975 42
Chester.....	.....	2,810	290,150	8,690 20
Glens Falls, city.....	.....	229,100	6,012,425	.....
Hague.....	.....	27,650	274,994	5,274 40
Horicon.....	.....	5,000	131,528	2,807 54
Johnsburg.....	.....	7,350	461,889	10,227 83
Luzerne.....	.....	11,550	201,709	3,982 34
Queensbury.....	.....	9,165	1,065,150	23,557 54
Stony Creek.....	.....	1,450	104,424	4,508 59
Thurman.....	.....	.....	133,463	2,947 47
Warrensburg.....	.....	49,675	534,545	5,712 19
Totals.....	.....	\$527,800	\$10,701,374	\$87,707 44

WARREN—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bolton.....	.....	\$7,961 87	\$35 72	\$19,021 51
Caldwell.....	.....	9,616 99	43 26	18,635 67
Chester.....	.....	3,336 72	15 01	12,041 93
Glens Falls, city.....	.....	81,575 06	366 79	81,941 85
Hague.....	.....	3,162 43	14 23	8,451 06
Horicon.....	.....	1,512 57	6 82	4,326 93
Johnsburg.....	.....	5,311 72	23 89	15,565 44
Luzerne.....	.....	2,319 65	10 44	6,312 43
Queensburg.....	.....	12,249 22	55 09	35,861 85
Stony Creek.....	.....	1,200 87	5 41	5,712 87
Thurman.....	.....	1,534 82	6 91	4,489 20
Warrensburg.....	.....	6,808 67	30 63	12,551 49
Totals.....	.....	\$136,590 59	\$614 20	\$224,912 23

## WARREN — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bolton..	.027	\$37,500 00	\$375 00
Caldwell ..	.024	1,081,059 24	10,810 59
Chester. . .	.040		
Glens Falls, city . . .			
Hague.....	.028		
Horicon. . . . .	.030		
Johnsburg. . . . .	.030		
Luzerne. . . . .	.029		
Queensburg. . . . .	.033		
Stony Creek. . . . .	.050		
Thurman. . . . .	.028		
Warrensburg. . . . .	.019	57,514 00	575 14
Totals. . . . .		\$1,176,073 24	\$11,760 73

annual meeting in the month of December, 1909.

LOLAN R. DUNLOP, Clerk,  
P. O. address, Stony Creek, N. Y.

## WASHINGTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Washington, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Argyle.	34,581	\$868,515	\$868,515	\$50,675
Cambridge.	22,759	961,011	936,011	104,560
Dresden.	30,876	194,567	194,567	2,545
Easton.	39,096	1,328,200	1,278,200	85,650
Fort Ann.	63,581	778,341	768,341	44,410
Fort Edward.	14,972	2,139,125	2,129,125	30,350
Granville.	32,641	2,289,270	2,314,270	94,050
Greenwich.	25,872	2,006,343	2,006,343	213,700
Hampton.	13,628	291,150	291,150	14,200
Hartford.	27,098	537,520	557,520	54,940
Habron.	34,738	822,400	822,400	37,850
Jackson.	23,067	654,225	634,225	53,600
Kingsbury.	22,823	2,550,310	2,650,310	18,450
Putnam.	19,851	274,041	274,041	15,010



## WASHINGTON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.*

TOWNS.	Acres of land.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Salem.....	30,435	\$1,078,760	\$96,600
White Creek.....	26,698	1,047,355	170,600
Whitehall.....	29,192	1,737,192	127,850
Totals.....	491,908	\$19,588,325	\$1,215,040

# WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Argyle.....	.....	\$50,675	\$919,190	\$5,559 62
Cambridge.....	.....	104,560	1,040,571	2,096 17
Dresden.....	.....	5,545	197,112	1,302 69
Easton.....	.....	85,650	1,363,850	5,943 04
Fort Ann.....	.....	44,410	812,751	4,286 72
Fort Edward.....	.....	50,350	2,159,475	6,548 98
Granville.....	.....	94,050	2,408,320	6,785 54
Greenwich.....	.....	213,700	2,220,043	8,476 75
Hampton.....	.....	14,200	305,350	600 00
Hartford.....	.....	54,940	612,460	3,017 07
Hebron.....	.....	37,850	860,250	1,693 52
Jackson.....	.....	53,600	687,825	1,635 20
Kingsbury.....	.....	18,450	2,668,760	9,603 05
Putnam.....	.....	15,010	289,051	1,348 45
Salem.....	.....	96,600	1,175,360	4,761 19
White Creek.....	.....	170,600	1,217,955	4,416 40
Whitehall.....	.....	127,850	1,865,042	10,229 69
Totals.....	.....	\$1,215,040	\$20,803,365	\$78,304 08

## WASHINGTON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Argyle.....	.....	\$4,364 05	\$54 18	\$9,977 85
Cambridge.....	.....	4,848 20	61 40	7,005 77
Dresden.....	.....	896 85	11 10	2,210 64
Easton.....	.....	6,432 01	80 60	12,455 65
Fort Ann.....	.....	3,743 50	48 20	8,078 42
Fort Edward.....	.....	10,433 98	130 97	17,113 93
Granville.....	.....	11,820 73	141 53	18,747 80
Greenwich.....	.....	10,536 13	131 60	19,144 48
Hampton.....	.....	1,389 23	18 30	2,007 53
Hartford.....	.....	2,695 69	35 94	5,748 70
Hebron.....	.....	3,914 53	50 50	5,658 55
Jackson.....	.....	3,230 60	38 30	4,904 10
Kingsbury.....	.....	13,129 66	156 60	22,889 31
Putnam.....	.....	1,315 17	17 11	2,680 73
Salem.....	.....	5,873 45	70 18	10,704 82
White Creek.....	.....	6,036 56	69 40	10,522 36
Whitehall.....	.....	9,339 66	110,51	19,679 86
Totals.....	.....	\$100,000 00	\$1,226 42	\$179,530 50

## WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Argyle.....	.010855	\$40,323 57	\$403 24
Cambridge.....	.006574	.....	.....
Dresden.....	.011215	.....	.....
Easton.....	.0088097	.....	.....
Fort Ann.....	.009819	.....	.....
Fort Edward.....	.007888	123,712 99	1,237 13
Granville.....	.007866	212,252 95	2,122 53
Greenwich.....	.008623	95,592 43	955 92
Hampton.....	.006574	.....	.....
Hartford.....	.009703	.....	.....
Hebron.....	.006578	.....	.....
Jackson.....	.00693	.....	.....
Kingsbury.....	.00891	312,486 65	3,124 87
Putnam.....	.009274	.....	.....

WASHINGTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Salem.....	.00907	\$120,510 05	\$1,205 10
White Creek.....	.008465	82,380 00	823 80
Whitehall.....	.010552	187,632 90	1,876 33
Totals.....	.....	\$1,174,891 54	\$11,748 92

I, Robert R. Law, Clerk of the Board of Supervisors of the county of Washington, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

ROBERT R. LAW, Clerk,  
P. O. address, Cambridge, N. Y.

WAYNE.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Wayne, as corrected by the Board of Supervisors at their annual meeting in the year 1900.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arcadia.....	29,213	\$3,648,199	\$3,537,770	\$118,000
Butler.....	21,629	753,961	752,676	4,800
Galen.....	34,158	3,025,497	3,065,031	82,300
Huron.....	21,492	832,518	788,612	2,600
Lyons.....	21,695	2,818,480	3,024,216	109,300
Macedon.....	22,994	1,871,838	1,904,277	20,250
Marion.....	17,703	1,006,734	995,622	42,250
Ontario.....	19,507	1,044,646	988,876	43,800
Palmyra.....	19,756	2,625,279	2,770,614	156,300
Rcse.....	20,012	936,981	928,484	26,350
Savannah.....	21,759	1,173,950	1,129,063	21,800
Sodus.....	39,899	2,093,650	2,138,092	155,720
Walworth.....	20,292	1,000,336	952,729	35,400
Williamson.....	20,879	1,343,195	1,237,976	69,850
Wolcott.....	20,335	1,018,855	980,081	29,800
Totals.....	351,323	\$25,194,119	\$25,194,119	\$918,520

## WAYNE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arcadia.....	.....	\$118,000	\$3,655,770	\$10,492 09
Butler.....	.....	4,800	757,476	2,556 20
Galen.....	.....	82,300	3,147,331	7,438 13
Huron.....	.....	2,600	791,212	1,932 98
Lyons.....	.....	109,300	3,133,516	11,103 37
Maceion.....	.....	20,250	1,924,527	3,423 73
Marion.....	.....	42,250	1,037,872	3,310 79
Ontario.....	.....	43,800	1,032,676	6,778 41
Palmyra.....	.....	156,300	2,926,914	1,714 80
Rose.....	.....	26,350	954,834	3,757 47
Savannah.....	.....	21,800	1,150,863	4,224 71
Sodus.....	.....	155,720	2,293,812	15,415 19
Walworth.....	.....	35,400	988,129	2,151 46
Williamson.....	.....	69,850	1,307,826	3,545 85
Wolcott.....	.....	29,800	1,009,881	10,939 37
Totals.....	.....	\$918,520	\$26,112,639	\$88,784 55

WAYNE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arcadia.....	.....	\$8,105 90	\$217 42	\$18,815 41
Butler.....	.....	1,679 54	45 05	4,280 79
Galen.....	.....	6,978 54	187 18	14,603 85
Huron.....	.....	1,754 35	47 06	3,734 39
Lyons.....	.....	6,947 91	186 36	18,237 64
Macedon.....	.....	4,267 23	114 46	7,805 42
Marion.....	.....	2,301 26	61 73	5,673 78
Ontario.....	.....	2,289 74	61 42	9,129 57
Palmyra.....	.....	6,489 81	174 07	8,378 68
Rose.....	.....	2,117 15	56 79	5,931 41
Savannah.....	.....	2,551 80	68 45	6,844 96
Sodus.....	.....	5,086 05	136 42	20,637 66
Walworth.....	.....	2,190 97	58 77	4,401 20
Williamson.....	.....	2,899 83	77 78	6,523 46
Wolcott.....	.....	2,239 20	60 06	13,238 63
Totals.....	.....	\$57,899 28	\$1,553 02	\$148,236 85



WAYNE—Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arcadia.....	.00499586	\$475,956	\$4,759 56
Butler.....	.00564181	.....	.....
Galen.....	.0046991	68,098	680 98
Huron.....	.00447169	.....	.....
Lyons.....	.00622917	236,904	2,369 04
Macedon.....	.00412529	.....	.....
Marion.....	.00540883	.....	.....
Ontario.....	.0083877	.....	.....
Palmyra.....	.0030122	122,387	1,223 87
Rose.....	.00615718	.....	.....
Savannah.....	.0057244	.....	.....
Sodus.....	.00917486	.....	.....
Walworth.....	.00424934	.....	.....
Williamson.....	.00461659	51,272	512 72
Wolcott.....	.01262438	49,346	493 46
Totals.....	.....	\$1,003,963	\$10,039 63

I, Beal M. Smith, Clerk of the Board of Supervisors of the county of Wayne, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1906.

BEAL M. SMITH, Clerk.  
P. O. address, Macedon, N. Y.

## WESTCHESTER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Westchester, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES	Acres of land.	Assessed value of real estate, including village and special franchisees.	Equalized value of real estate, including village and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Bedford.....	20,195	\$6,147,083	\$5,664,752	\$409,450
Cortlandt.....	18,094	15,547,325	14,502,125	308,900
Eastchester.....	2,276	5,427,149	6,695,297	105,000
Greenburg.....	9,618	35,870,458	32,662,352	3,387,550
Harrison.....	9,646	5,416,468	5,918,450	37,450
Lewisboro.....	18,309	1,339,160	1,066,967	152,740
Mamaroneck.....	3,298	11,970,300	10,646,243	252,100
Mount Pleasant.....	14,465	10,056,221	10,682,973	94,400
Mount Vernon, city.....	865	31,118,505	31,318,067	175,145
New Castle.....	14,921	3,581,594	3,185,427	412,550
New Rochelle, city.....	3,145	28,460,550	28,643,067	349,500
North Castle.....	16,047	2,143,153	1,762,625	19,035
North Salem.....	14,058	2,122,002	1,726,665	165,546
Ossining.....	5,865	11,356,234	10,100,100	418,574
Pelham.....	596	5,351,840	5,457,977	34,975
Poundridge.....	12,993	438,299	335,244	8,473
Rye.....	7,106	18,816,256	17,990,078	360,000
Scarsdale.....	3,887	4,378,045	4,293,144	170,700

## WESTCHESTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Somers. ....	19,286	\$1,764,475	\$1,349,601	\$75,900
White Plains. ....	3,547	14,321,735	17,116,126	133,100
Yonkers, city. ....	7,128	65,216,870	69,765,986	3,206,103
Yorktown. ....	23,586	2,039,116	1,999,572	89,615
Totals. ....	228,931	\$282,882,838	\$282,882,838	\$10,366,806

# COMPARISON OF TOWN TAXES IN YATES AND WESTCHESTER COUNTIES FOR YEAR 1909



**Yates County**  
**\$35,220.93**

**Westchester County**  
**\$666,680.05**



WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bedford.....	.....	\$409,450	\$6,074,202	\$44,539 54
Cortlandt.....	.....	308,900	14,811,025	75,581 00
Eastchester.....	.....	105,000	6,800,297	62,953 97
Greenburg.....	.....	3,387,550	36,049,902	88,382 93
Harrison.....	.....	37,450	5,955,900	44,689 23
Lewisboro.....	.....	152,740	1,219,707	6,241 54
Mamaroneck.....	.....	252,100	10,898,343	26,366 04
Mount Pleasant.....	.....	94,400	10,777,373	44,521 05
Mount Vernon, city.....	.....	175,145	31,493,212	.....
New Castle.....	.....	412,550	3,597,977	19,861 48
New Rochelle, city.....	.....	349,500	28,992,567	.....
North Castle.....	.....	19,035	1,781,660	6,495 44
North Salem.....	.....	165,546	1,892,211	5,441 82
Ossining.....	.....	418,574	10,518,674	86,457 92
Pelham.....	.....	34,975	5,492,952	19,729 41
Poundridge.....	.....	8,473	343,717	2,892 05
Rye.....	.....	360,000	18,350,078	57,934 63
Scarsdale.....	.....	170,700	4,463,844	25,575 84

## WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate to local taxation for all purposes.	Amount of town taxes.
Somers.....	.....	\$75,900	\$1,425,501	\$4,868 93
White Plains.....	.....	133,100	17,249,226	34,484 69
Yonkers, city.....	.....	3,206,103	72,972,089	.....
Yorktown.....	.....	89,615	2,089,187	9,662 54
Totals.....	.....	\$10,366,806	\$293,249,644	\$666,680 05

## WESTCHESTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bedford.....	.....	\$19,065 77	\$1,219 26	\$64,824 57
Cortlandt.....	.....	46,489 02	2,973 00	125,043 02
Eastchester.....	.....	21,344 84	1,365 01	85,663 82
Greenburgh.....	.....	113,153 85	7,236 26	208,773 04
Harrison.....	.....	18,694 44	1,195 52	64,579 19
Lewisboro.....	.....	3,828 42	244 83	10,314 79
Mamaroneck.....	.....	34,207 84	2,187 61	62,761 49
Mount Pleasant.....	.....	33,828 14	2,163 33	80,512 52
Mount Vernon, city.....	.....	98,851 26	6,321 59	105,172 85
New Castle.....	.....	11,293 36	722 21	31,877 05
New Rochelle, city.....	\$740,243 52	91,002 21	5,819 64	837,065 37
North Castle.....	.....	5,592 28	357 63	12,445 35
North Salem.....	.....	5,939 28	379 81	11,760 91
Ossining.....	.....	33,016 13	2,111 40	121,585 45
Pelham.....	.....	17,241 33	1,102 58	38,073 32
Poundridge.....	.....	1,078 85	68 99	4,039 89
Rye.....	.....	57,597 43	3,683 39	119,215 45
Scarsdale.....	.....	14,011 15	896 02	40,483 01



WESTCHESTER — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Somers.....	.....	\$4,474 37	\$286 13	\$9,629 43
White Plains.....	.....	54,142 07	3,462 41	92,089 17
Yonkers, city.....	.....	229,045 66	14,647 61	243,693 27
Yorktown.....	.....	6,557 55	419 34	16,639 43
Totals.....	\$740,243 52	\$920,455 25	\$58,863 57	\$2,386,242 39

WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bedford.....	.0061754	\$155,000 00	\$1,550 00
Cortlandt.....	.005858	515,413 02	5,154 13
Eastchester.....	.015387	36,603 48	366 00
Greenburgh.....	.004332	358,668 71	3,586 67
Harrison.....	.011	.....	.....
Lewisboro.....	.006914	.....	.....
Mamaroneck.....	.004382	208,573 27	2,085 73
Mount Pleasant.....	.0068051	30,000 00	300 00
Mount Vernon, city.....	.....	469,108 53	4,691 09
New Castle.....	.006024	.....	.....
New Rochelle, city.....	.0290546	287,102 45	2,871 02
North Castle.....	.005756	.....	.....
North Salem.....	.005142	.....	.....
Ossining.....	.00479125	295,208 20	2,952 08
Pelham.....	.00633	.....	.....
Poundridge.....	.0089687	.....	.....
Rye.....	.0054008	.....	.....
Scarsdale.....	.00890	373,454 19	3,734 54
Somers.....	.005233	.....	.....

WESTCHESTER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
White Plains.....	.005344	\$525,111 29	\$5,251 11
Yonkers, city.....	.....	231,028 91	2,310 29
Yorktown.....	.007817	.....	.....
Totals.....	.....	\$3,485,272 05	\$34,852 66

I, Harvey B. Green, Clerk of the Board of Supervisors of the county of Westchester, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

HARVEY B. GREEN, Clerk,  
P. O. address, White Plains, N. Y.

## WYOMING.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Wyoming, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, large estate, and special franchises.	Equalized value of real estate, and special franchises.	
Arcade.....	29,440	\$1,199,069	\$887,844	\$67,850
Attica.....	22,500	1,465,193	1,410,755	112,300
Bennington.....	33,900	708,958	862,567	31,350
Castile.....	22,800	1,533,662	1,545,038	180,750
Covington.....	15,840	573,685	666,673	11,950
Eagle.....	22,400	599,760	529,231	13,100
Gainesville.....	22,500	1,199,327	1,184,845	44,440
Genesee Falls.....	9,500	368,126	431,284	16,425
Java.....	29,750	686,930	884,684	43,400
Middlebury.....	22,440	886,362	1,072,679	23,400
Orangeville.....	22,325	406,589	483,417	13,258
Perry.....	22,300	2,472,856	1,745,671	160,950
Pike.....	19,700	600,589	685,630	11,700
Sheldon.....	29,820	746,798	774,099	63,575
Warsaw.....	22,440	1,901,008	2,091,646	96,400
Wethersfield.....	22,540	449,020	541,869	8,900
Totals.....	370,195	\$15,797,932	\$15,797,932	\$899,748

## WYOMING — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.*

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arcade.....	.....	\$67,850	\$955,694	\$3,329 96
Attica.....	.....	112,300	1,523,055	3,421 51
Bennington.....	.....	31,350	893,917	3,165 75
Castile.....	.....	180,750	1,725,788	5,113 96
Covington.....	.....	11,950	678,623	1,185 15
Eagle.....	.....	13,100	542,331	2,626 09
Gainesville.....	.....	44,440	1,229,285	4,669 16
Genesee Falls.....	.....	16,425	447,709	4,354 02
Java.....	.....	43,400	928,084	5,192 43
Middlebury.....	.....	23,400	1,096,079	3,470 41
Orangeville.....	.....	13,258	496,675	1,582 78
Perry.....	.....	160,950	1,906,621	7,211 43
Pike.....	.....	11,700	697,330	5,622 39
Sheldon.....	.....	63,575	837,674	2,767 76
Warsaw.....	.....	96,400	2,188,046	11,379 63
Wethersfield.....	.....	8,900	550,769	3,295 51
Totals.....	.....	\$899,748	\$16,697,680	\$68,387 94

WYOMING — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arcade.....	.....	\$2,065 03	\$61 17	\$5,456 16
Attica.....	.....	3,290 99	97 47	6,809 97
Bennington.....	.....	1,931 55	57 21	5,154 51
Castile.....	.....	3,729 05	110 44	8,953 45
Covington.....	.....	1,466 36	43 43	2,694 94
Eagle.....	.....	1,171 85	34 71	3,832 65
Gainesville.....	.....	2,656 22	78 67	7,404 05
Genesee Falls.....	.....	967 43	28 65	5,350 10
Java.....	.....	2,005 39	59 39	7,257 21
Middlebury.....	.....	2,368 38	70 14	5,908 93
Orangeville.....	.....	1,073 20	31 78	2,687 76
Perry.....	.....	4,119 78	122 02	11,453 23
Pike.....	.....	1,506 78	44 63	7,173 80
Sheldon.....	.....	1,810 03	53 67	4,631 46
Warsaw.....	.....	4,727 89	140 03	16,247 55
Wethersfield.....	.....	1,190 07	35 24	4,520 82
Totals.....	.....	\$36,080 00	\$1,068 65	\$105,536 59

WYOMING—Concluded.  
Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

	Rate of tax on \$1	Assessed valuation of land and other interests	Amount of taxes on
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meeting in the month of November, 1909.

E. J. WHEELER, Clerk  
P. O. address, Boise, N. Y.

YATES.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Yates, as corrected by the Board of Supervisors at their annual meeting in the year 1909.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Barrington.....	22,593	\$607,150	\$484,099	\$6,300
Benton.....	25,220	1,525,093	1,370,237	91,800
Italy.....	23,947	432,745	324,203	700
Jerusalem.....	35,781	1,292,171	1,402,223	6,500
Middlesex.....	18,863	686,450	573,219	6,700
Milo.....	22,625	3,034,184	3,390,929	243,550
Potter.....	23,048	787,180	775,523	56,600
Starkey.....	19,791	1,487,625	1,548,283	87,500
Torrey.....	13,604	742,398	726,280	9,000
Totals.....	205,472	\$10,594,996	\$10,594,996	\$508,650



## YATES — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized		Amount of town taxes.
			all purposes.	aggregate	
Barrington.....	.....	\$6,300		\$490,399	\$2,130 26
Benton.....	.....	91,800		1,462,037	2,630 28
Italy.....	.....	700		324,903	1,848 72
Jerusalem.....	.....	6,500		1,408,723	5,364 03
Middlesex.....	.....	6,700		579,919	4,335 69
Milo.....	.....	243,550		3,634,479	8,758 91
Potter.....	.....	56,600		832,123	4,927 35
Starkey.....	.....	87,500		1,635,783	3,856 15
Torrey.....	.....	9,000		735,280	1,369 54
Totals.....	.....	\$508,650	\$11,103,646		\$35,220 93

# COMPARISON OF COUNTY TAXES IN YATES AND NEW YORK COUNTIES FOR YEAR 1909



**Yates County**  
**\$21,766.99**

**New York County**  
**\$3,381,386.09**



## YATES—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barrington.....	.....	\$961 35	\$29 15	\$3,120 76
Benton.....	.....	2,866.10	86 88	5,583 26
Italy.....	.....	636 93	19 31	2,504 96
Jerusalem.....	.....	2,761 59	83 71	8,209 33
Middlesex.....	.....	1,136 85	34 47	5,507 01
Milo.....	.....	7,124 83	215 95	16,099 69
Potter.....	.....	1,631 24	49 45	6,608 04
Starkey.....	.....	3,206 70	97 20	7,160 05
Torrey.....	.....	1,441 40	43 60	2,854 54
Totals.....	.....	\$21,766 99	\$659 72	\$57,647 64

YATES — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barrington.....	.00508754	.....	.....
Benton.....	.00345302	.....	.....
Italy.....	.00577919	.....	.....
Jerusalem.....	.00632133	.....	.....
Middlesex.....	.0079449	.....	.....
Milo.....	.00491183	\$225,716	\$2,257 16
Potter.....	.00783148	.....	.....
Starkey.....	.00454564	117,103	1,171 03
Torrey.....	.00379897	.....	.....
Totals .....	.....	\$342,819	\$3,428 19

I, J. H. Underwood, Clerk of the Board of Supervisors of the county of Yates, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1909.

J. H. UNDERWOOD, *Clerk*,  
P. O. address, Middlesex, N. Y.

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## **RECAPITULATION.**

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**[455]**

## RECAPIT

*Statement of the aggregate valuations of real and personal estate, and  
as corrected by the Board of Supervisors*

MUN.	Equalized valuation, real and personal, exclusive of bank stock, at 10 per cent in lieu of taxes for all purposes
	Aggregate
00	\$118,227.014
00	18,104.02
00	30,106.89
00	27,306.73
00	37,461.82
00	48,452.86
00	28,567.35
00	16,633.40
00	9,702.03
00	25,300.21
00	14,870.29
00	15,500.01
00	49,000.00
00	302,677.34
00	12,333.50
00	12,182.73
00	15,067.34
00	25,003.23
00	13,126.21
00	4,047.00
00	28,134.02
00	45,368.62
00	10,573.20
00	27,675.01
00	20,306.57
00	197,647.00
00	26,935.06
00	50,015.19
00	7,250,500.50
00	57,082.15
00	73,705.70
00	141,907.44
00	34,336.85
00	46,005.19
00	18,107.10
00	28,003.30
00	22,452.60
00	12,606.19
00	82,330.00
00	28,030.01
00	43,003.20
00	27,332.00
23	54,730.70
00	11,445.00
00	6,000.00
00	16,132.20
00	41,077.00
00	71,000.00
00	6,000.00
00	15,415.00
00	18,012.40
00	20,021.00
00	10,701.57
00	20,003.20
00	26,112.60
00	200,300.00
00	16,007.00
00	11,000.00
23	9, 21,000.54

ATION.

ount of taxes levied in the several counties of the State of New York, their annual meeting in the year 1909.

Amount of town taxes.	Amount of city taxes.	Amount of county taxes.	Amount of court and surveyor's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
889,470 45	\$1,248,149 20	\$546,814 08	\$6,924 25	\$1,901,357 93	85 24	\$76,225 95
132,638 91		65,175 80	1,147 92	218,902 13	04 94	12,667 03
78,964 67	30,804 50	162,738 73	2,847 12	275,355 01	32 72	13,146 21
149,110 96	6,283 97	82,000 00	1,757 31	239,152 24	08 25	20,667 04
137,850 20		149,846 16	2,223 49	289,919 85	68 96	10,848 68
174,539 47		140,816 85	3,062 92	318,439 34	14 84	20,032 14
70,324 41	36,306 78	129,499 67	2,053 96	238,266 84	60 73	8,661 70
87,853 58		76,009 51	1,208 06	165,071 17	44 74	15,559 43
90,376 16	108,509 27	85,600 00	609 36	286,054 79	02 99	9,907 86
108,798 19		194,140 14	1,502 34	304,411 67	44 18	13,697 44
56,106 87	97,306 10	52,823 97	1,067 73	207,328 67	57 95	8,629 87
130,041 93		75,172 06	1,139 62	226,353 61	22 53	11,707 24
127,424 02	312,637 00	224,101 64	10,073 48	674,236 14	31 75	28,660 37
147,938 43	25,872 67	1,090,549 09	23,034 72	1,287,394 91	28 03	114,541 28
157,306 71		85,093 07	716 88	243,116 18	77 60	4,178 77
106,183 30		81,636 16	728 96	188,548 42	22 18	10,310 22
46,571 73	9,090 59	77,575 52	867 13	134,104 97	07 77	18,311 08
63,941 26		68,932 79	1,602 71	129,476 76	70 77	7,943 69
86,782 14		83,959 96	782 53	171,524 68	57 06	7,759 57
79,820 84		40,476 69	234 13	120,541 66		
59,900 82	2,134 66	121,448 60	2,345 08	215,829 16	2,008,332 28	20,093 33
162,906 81		110,288 47	3,838 46	277,083 74	1,661,500 00	16,615 00
73,152 66		36,000 00	894 41	112,047 07	227,000 00	2,270 00
119,375 47		83,892 22	1,632 50	204,900 29	556,442 37	5,519 30
135,223 40		87,560 52	1,481 75	224,265 67	767,719 50	7,677 17
222,609 02	123,729 58	608,292 61	11,487 87	966,119 08	5,919,377 00	59,193 77
191,339 89		106,635 39	1,571 95	209,547 23	2,400,163 00	24,001 63
230,335 09		473,735 77	7,112 49	711,183 35	1,654,910 24	16,549 11
	117,145,889 07	5,494,654 21	104,666 89	122,745,210 17	309,140,660 00	3,091,406 60
525 22	27,057 32	224,495 98	3,648 57	326,727 09	1,568,862 68	15,688 61
638 63		342,141 29	6,154 71	530,934 63	6,653,687 48	66,536 88
302 27	39,056 48	577,683 34	12,217 78	728,259 87	4,330,767 44	43,307 67
131 63		138,957 30	2,027 97	279,116 90	980,132 00	9,801 32
010 18	27,741 32	204,000 96	9,406 01	328,160 47	3,145,273 00	31,452 73
861 60		65,273 32	1,174 11	131,311 03	475,138 98	4,751 38
221 98	80,353 57	170,172 95	3,401 81	348,150 31	1,009,920 43	10,099 43
247 94		108,399 94	1,630 06	206,247 94	1,806,989 96	18,090 89
501 18		61,848 43	2,491 26	99,330 87	303,299 54	3,032 99
289 66		292,244 32	4,861 55	429,395 55	3,253,587 92	32,535 87
114 16		145,497 71	5,345 84	220,957 71	639,917 67	6,399 17
656 00		57,903 17	2,565 48	272,126 66	1,723,459 00	17,234 59
466 77		142,815 33	1,596 98	306,913 08	1,072,584 00	10,725 84
803 79	852,314 23	161,770 27	3,118 06	1,066,006 35	552,960 89	5,529 69
417 19		48,114 51	690 55	99,222 25	472,829 77	4,728 30
334 08		29,486 22	513 78	80,334 08		
300 80		44,067 98	961 74	124,300 52	378,343 62	3,783 43
808 12	12,148 40	158,977 51	2,460 84	337,394 87	1,345,676 00	12,456 76
911 07		179,620 21	11,064 01	631,615 29	1,771,060 22	17,710 57
853 36		82,964 56	398 77	186,216 69	238,477 38	2,384 78
748 76		43,000 00	1,028 81	128,777 57	706,589 00	7,066 89
69,324 38	2,029 44	46,830 09	1,358 13	99,342 04	926,583 28	9,265 83
196,273 18	276,753 54	230,482 80	1,679 90	704,191 42	2,023,584 04	20,235 80
7,707 44		136,590 59	614 20	224,912 23	1,176,073 24	11,760 73
6,204 06		100,000 00	1,226 42	179,530 50	1,174,891 54	11,748 72
3,784 55		57,899 28	1,553 02	148,236 85	1,008,963 00	10,089 63
3,890 05	749,243 52	920,455 25	59,863 57	2,386,242 39	3,485,272 05	34,852 66
3,867 94		35,080 00	1,098 66	108,536 59	515,640 61	5,156 40
3,220 93		21,766 99	669 72	57,647 64	342,819 00	3,428 19
194,793 25	\$121,203,506 21	\$15,492,771 52	\$341,411 86	\$144,072,481 94	\$408,603,697 33	\$4,086,590 96





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# APPENDIX B

## **TAX LAW**

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[459]



# **TAX LAW**

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AN ACT in relation to taxation, constituting chapter sixty (60)  
of the consolidated laws.

## **TAX LAW**

- Article 1. Taxable property and place of taxation (§§ 1–15).
2. Mode of assessment (§§ 20–49).
3. Equalization of assessment and levy of tax (§§ 50–63).
4. Collection of taxes (§§ 69–95).
5. Collection of nonresident taxes (§§ 100–109).
6. Sales by comptroller for unpaid taxes and redemption of lands (§§ 120–143).
7. Sales by county treasurers for unpaid taxes and redemption of lands (§§ 150–160).
8. State board of tax commissioners and state board of equalization (§§ 170–178).
9. Corporation tax (§§ 180–207).
10. Taxable transfers (§§ 220–245).
11. Tax on mortgages (§§ 250–264).
12. Tax on transfers of stock (§§ 270–279).
13. Procedure (§§ 290–307).
14. Laws repealed; when to take effect (§§ 320, 321).

**ARTICLE 1****Taxable Property and Place of Taxation**

- Section
1. Short title.
  2. Definitions.
  3. Property liable to taxation.
  4. Exemption from taxation.
  5. Taxation of lands sold or leased by the state.
  6. No deduction allowed for indebtedness fraudulently contracted.
  7. When property of nonresidents is taxable.
  8. Place of taxation of property of residents.
  9. Place of taxation of real property.
  10. Taxation of real property divided by line of tax district.
  11. Place of taxation of property of corporations.
  12. Taxation of corporate stock.
  13. Stockholders of bank taxable on shares.
  14. Place of taxation of individual bank capital.
  15. Report of exempt property.

**§ 1. Short title.** This chapter shall be known as the "Tax Law."

**§ 2. Definitions.** 1. "Tax district" as used in this chapter, means a political subdivision of the state having a board of assessors authorized to assess property therein for state and county taxes.

2. "County treasurer" includes any officer performing the duties devolving upon such office under whatever name.

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, cranage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all

supports and inclosures for electrical conductors and other appurtenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate, in, under, above, upon, or through, any streets, highways or public places, any mains, pipes, tanks, conduits or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

4. The term "special franchise" shall not be deemed to include the crossing of a street, highway or public place outside the limits of a city or incorporated village where such crossing is less than two hundred and fifty feet in length, unless such crossing be the continuation of an occupancy of another street, highway or public place. This subdivision shall not apply to any elevated railroad.

5. The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage; debts and obligations for the payment of money due or owing to persons residing within this state, however secured or wherever such securities shall be held; debts due by inhabitants of this state to persons not residing within the United States for the purchase of any real estate; public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate.

**§ 3. Property liable to taxation.** All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law.

**§ 4. Exemption from taxation.** The following property shall be exempt from taxation:

1. Property of the United States.
2. Property of this state other than its wild or forest lands in the forest preserve.
3. Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.
4. The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.
5. All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned and occupied by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be pre-

sented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of pension money used in or toward the purchase of such property. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of.....dollars" (naming the amount) and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

6. Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six, chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation.

7. The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of



laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used for hospital purposes, by a free public hospital, depending for

maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate in any village of the third or fourth class, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation.

8. Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9. All dwelling-houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision seven of this section.

10. The real property of an agricultural society permanently used by it for exhibition grounds.

11. The real property of a minister of the gospel or priest who is regularly engaged in performing his duties as such, or permanently disabled by impaired health from the performance of such

duties, or over seventy-five years of age, and the personal property of such minister or priest, but the total amount of such exemption on account of both real and personal property shall not exceed fifteen hundred dollars.

12. All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the state of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December thirty-first, nineteen hundred and twenty-two.

13. A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14. The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated co-operative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15. Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the co-operative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16. The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17. The personal property in excess of one hundred thousand dollars of a mutual life insurance corporation incorporated in this state before April tenth, eighteen hundred and forty-nine.

18. Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter ninety-four, laws of eighteen hundred and thirteen, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19. Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20. The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not earned a net annual income upon the net cost of such academy and the furniture thereof. (Former sec. 4, subd. 7a without change.)

**§ 5. Taxation of lands sold or leased by the state.** All lands which have been sold by the state, although not conveyed, shall be assessed in the same manner as if such purchaser were the actual owner. Where land is leased by the state such leasehold interest, except in cases where by the terms of the lease the state is to pay the taxes imposed upon the property leased, shall be assessed to the lessee or occupant in the tax district where the land is situated.

**§ 6. No deduction allowed for indebtedness fraudulently contracted.** No deduction shall be allowed in the assessment of personal property by reason of the indebtedness of the owner contracted or incurred in the purchase of nontaxable property or securities owned by him or held for his benefit, nor for or on account of any indirect liability as surety, guarantor, indorser or otherwise, nor for or on account of any debt or liability contracted or incurred for the purpose of evading taxation.

**§ 7. When property of nonresidents is taxable.**

1. Nonresidents of the state doing business in the state, either as principals or partners, shall be taxed on the capital invested in such business, as personal property, at the place where such business is carried on, to the same extent as if they were residents of the state.

2. The personal property of nonresidents of the state having an actual situs in the state, and not forming a part of capital invested in business in the state, shall be assessed in the name of the owner thereof for the purpose of identification and taxed in the tax district where such property is situated, unless exempt by law. This subdivision shall not apply to money, or negotiable collateral securities, deposited by, or debts owing to, such nonresidents nor shall it be construed as in any manner modifying or changing the law imposing a tax on real estate mortgage securities.

**§ 8. Place of taxation of property of residents.**

Every person shall be taxed in the tax district where he resides when the assessment for taxation is made, for all personal property owned by him, or under his control as agent, trustee, guardian, executor or administrator. Where taxable personal property is in the possession or under the control of two or more agents, trustees, guardians, executors or administrators residing in different tax districts, each shall be taxed for an equal portion of the value of such property so held by them. Rents reserved in any lease in fee or for one or more lives or for a term more than twenty-one years and chargeable upon real property within the state, shall be taxable to the person entitled to receive the same, as personal property in the tax district where such real property is situated, and for the purpose of the taxation thereof such person is to be deemed a resident of such tax district. When a person shall have acquired a residence in a tax district, and shall have been taxed therein, such residence shall be presumed to continue for the purpose of taxation until he shall have acquired another residence in this state or shall have removed

from this state. The residence of a person on July first shall be deemed his residence for the purpose of assessment and taxation during that year. If he shall have actually and in good faith changed his residence after July first, and before August first in any year, from one tax district to another, and shall make proof to the assessors at or before their last meeting for the correction of the assessment-roll of such change of residence and that he is assessed in the tax district to which he has removed, his name and the assessment of his personal property shall be stricken from the assessment-roll of the tax district where he resided on July first. In case of any controversy as to the proper place of taxation within the state of any person, his residence for purposes of taxation may be determined by the state board of tax commissioners, subject to review by the court.

**§ 9. Place of taxation of real property.** When real property is owned by a resident of a tax district in which it is situated, it shall be assessed to him. When real property is owned by a resident outside the tax district where it is situated, and is occupied, and the occupant is a resident of the tax district, it shall be assessed to either the owner or occupant. If the occupant resides out of the tax district or if the land is unoccupied, it shall be assessed as nonresident, as hereinafter provided by article two. In all cases the assessment shall be deemed as against the real property itself, and the property itself shall be holden and liable to sale for any tax levied upon it.

**§ 10. Taxation of real property divided by line of tax district.** If a farm or lot is divided by a line between two or more tax districts it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located, in the manner provided by section nine of this chapter, the same as though such farm or lot was wholly in such tax district, except that if the land is unoccupied or has not buildings thereupon, the portion of such farm, lot or tract of land lying in each district



shall be separately assessed therein. If such land is situated in two or more counties and is wild and uncultivated and not occupied and used for agricultural purposes, the portions of such land lying in each county shall be separately assessed therein. If the boundary line of a tax district passes through a building, any portion of which is used as a dwelling, the owner of such building, if occupying the same or residing in either tax district, and otherwise, the person occupying such building as a dwelling-house, may elect in which district such building and the adjacent land, owned, occupied and connected therewith shall be assessed, by serving a written notice of such election on the assessors of each tax district during the month of May; but if such election is not made, the property shall be assessed in the tax districts in which it is located.

**§ 11. Place of taxation of property of corporations.**

The real estate of all incorporated companies liable to taxation shall be assessed in the tax district in which the same shall lie, in the same manner as the real estate of individuals. All the personal estate of every incorporated company liable to taxation on its capital shall be assessed in the tax district where the principal office or place for transacting the financial concerns of the company shall be, or if such company have no principal office, or place for transacting its financial concerns, then in the tax district where the operations of such company shall be carried on. In the case of a toll bridge, the company owning such bridge shall be assessed in the tax district in which the tolls are collected; and where the tolls of any bridge, turnpike, or canal company are collected in several tax districts, the company shall be assessed in the tax district in which the treasurer or other officer authorized to pay the last preceding dividend resides.

**§ 12. Taxation of corporate stock.** The capital stock of every company liable to taxation, except such part of it as shall have been excepted in the assessment-roll or shall be exempt by



law, together with its surplus profits or reserve funds exceeding ten per centum of its capital, after deducting the assessed value of its real estate, and all shares of stock in other corporations actually owned by such company which are taxable upon their capital stock under the laws of this state, shall be assessed at its actual value.

**§ 13. Stockholders of bank taxable on shares.** The stockholders of every bank or banking association organized under the authority of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock therein; said shares shall be included in the valuation of the personal property of such stockholders in the assessment of taxes in the tax district where such bank or banking association is located, and not elsewhere, whether the said stockholders reside in said tax district or not.

**§ 14. Place of taxation of individual bank capital.** Every individual banker shall be taxable upon the amount of capital invested in his banking business in the tax district where the place of such business is located and shall, for that purpose, be deemed a resident of such tax district.

**§ 15. Report of exempt property.** It shall be the duty of the board of assessors of the several towns of this state, and the boards or officials charged with the duty of assessing property for the purposes of taxation in the several cities of the state, to furnish to the clerks of the boards of supervisors of their respective counties, or in the case of the city of New York, to the city clerk of that city, on or before the first day of August in each year, a full and complete list and statement of all property situated within their respective districts exempt from taxation under the laws of this state. Such list and statement shall be made on blanks furnished by the state board of tax commissioners, and in such form and to contain and set forth all the information relative to such property and the situation and value thereof, as may be re-

quired by the state board of tax commissioners, and to be verified in the same manner as assessments of property for the purposes of taxation, and in the city of New York by the chief deputy of the department of taxes and assessments. The state board of tax commissioners shall prepare and transmit to the clerk of the board of supervisors in each county and to the city clerk of the city of New York, a sufficient number of such blanks, on or before the first day of June in each year, and the clerks of the boards of supervisors and the city clerk of the city of New York shall forthwith, upon the receipt thereof, distribute the same among the boards of assessors for use in preparing the statement herein required. And it shall be the duty of the clerk of the board of supervisors of each county and of the city clerk of the city of New York, to transmit such completed lists or statements to the state board of tax commissioners, on or before the first day of September in each year, and the state board of tax commissioners shall tabulate such statements, and on or before the first day of February in each year, cause to be published in their annual report to the legislature, a complete tabulated statement, based upon the statement so transmitted to the state board of tax commissioners, of all real estate in the several counties of the state which is exempt from taxation. Immediately upon the receipt of the completed reports by the various clerks of the boards of supervisors, and the city clerk of the city of New York, those officials shall prepare a tabulated statement of the returns received and shall post a copy thereof in a conspicuous place, and in all cities of the state cause a copy thereof to be published in the official paper or papers of said city twice, with an interval between publications of three weeks. The expense of such publication shall be a city charge and shall be audited and paid in the same manner as charges for other city notices are audited and paid.

**ARTICLE 2****Mode of Assessment**

- Section 20. Ascertaining facts for assessment.
21. Preparation of assessment-roll.
22. Assessment of state lands.
23. Banks to make report.
24. Bank shares, how assessed.
25. Individual banker, how assessed.
26. Notice of assessment to bank or banking association.
27. Reports of corporations.
28. Penalty for omission to make statement.
29. County clerks to furnish data respecting corporations.
30. Assessment of real property of nonresident.
31. Surveys and maps of nonresident real property.
32. Corporations, how assessed.
33. Assessment of agent, trustee, guardian or executor.
34. Assessment of omitted property.
35. Debts owing to nonresidents of the United States, how assessed.
36. Notice of completion of assessment-roll.
37. Hearing of complaints.
38. Correction and verification of tax-roll.
39. Filing of roll and notice thereof.
40. Assessors to apportion valuation of railroad, telegraph, telephone or pipe line companies among school districts.
41. Neglect or omission of duty by assessors.
42. Abandonment of lot divisions.
43. Assessment of special franchises.
44. Report to state board of tax commissioners.
45. Hearing on special franchise assessment.
46. Certiorari to review assessment.
47. Tax commissioners to appear by counsel.
48. Deduction from special franchise tax for local purposes.
49. Special franchise tax not to affect other tax.

**§ 20. Ascertaining facts for assessment.** The assessors in each tax district may, by mutual agreement, divide it into convenient assessment districts not exceeding the number of such assessors. The assessors in each tax district shall annually between May first and July first, ascertain by diligent inquiry all the property and the names of all the persons taxable therein, except that in towns containing an incorporated village having a population of more than ten thousand inhabitants according to the last state census the assessors may have from April fifteenth until July first to ascertain the taxable property and names of persons taxable in such towns, and except that in towns containing an incorporated city having a population of more than ten thousand inhabitants according to the last state census, where said city so situated shall have its own separate board of assessors, the town assessors may have from May first to July first to ascertain the taxable property and names of persons taxable in such towns.

**§ 21. Preparation of assessment-roll.** They shall prepare an assessment-roll containing nine separate columns and shall, according to the best information in their power, set down:

1. In the first column the names of all the taxable persons in the tax district.

2. In the second column the quantity of real property taxable to each person with a statement thereof in such form as the commissioners of taxes shall prescribe.

3. In the third column the full value of such real property.

4. In the fourth column the full value of all the taxable personal property owned by each person respectively after deducting the just debts owing by him.

5. In the fifth column the value of taxable rents reserved and chargeable upon lands within the tax district, estimated at a principal sum, the interest of which, at the legal rate per annum, shall produce a sum equal to such annual rents and if payable in any other thing except money the value of the rents in money to be ascertained by them and the value of each rent assessed separately, and if the name of the person entitled to receive the rent assessed can not be ascertained by the assessors, it shall be assessed against the tenant in possession of the real property upon which the rents are chargeable.

6. In the sixth column the value of the special franchise as fixed by the state board of tax commissioners.

7. In the seventh column the total value of the property above enumerated which is included within an incorporated village.

8. In the eighth column the amount of the tax levied against each person named therein.

9. In the ninth column the date of the payment of such tax.

**§ 22. Assessment of state lands.** All wild or forest land within the forest preserve and also all such lands owned by the state in the towns of Altona and Dannemora, county of Clinton, except the lands in the town of Dannemora upon which buildings and inclosures are erected and maintained by the state for the use of state institutions, together with said buildings thereon, shall be assessed and taxed at a like valuation and rate as similar lands of individuals within the counties where situated. On or before August first in every year the assessors of the town within which the lands so belonging to the state are situated shall file in the office of the comptroller and of the forest, fish and game commission, a copy of the assessment-roll of the town, which, in addition to the other matter now required by law, shall state and specify which and how much, if any, of the lands assessed are forest lands, and which and how much, if any, are lands belonging to the state; such statements and specifications to be verified by the oaths of a majority of the assessors. The comptroller shall thereupon and before the first day of September following, and after hearing the assessors and the forest, fish and game commission, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the town, and shall in other respects approve the assessment and communicate such approval to the assessors. No such assessment of state lands shall be valid for any purpose until the amount of assessment is approved by the comptroller, and such approval attached to and deposited with the assessment-roll of the town, and therewith delivered by the assessors of the town, to the supervisor thereof or other officer authorized to receive the same from the assessors. No tax for the erection of a school-house or opening of a road shall be

imposed on the state lands unless such erection or opening shall have first been approved in writing by the forest, fish and game commission.

**§ 23. Banks to make report.** The chief fiscal officer of every bank or banking association organized under the authority of this state, or of the United States, shall, on or before the first day of July, in each year, furnish the assessors of the tax district in which its principal office is located a statement under oath of the condition of such bank or banking association on the first day of June next preceding, stating the amount of its authorized capital stock, the number of shares and the par value of the shares thereof, the amount of stock paid in, the amount of its surplus and of its undivided profits, if any, a complete list of the names and residences of its stockholders and the number of shares held by each. In case of neglect or refusal on the part of any bank or banking association to report as herein prescribed, or to make other or further reports as may be required, such bank or banking association shall forfeit the sum of one hundred dollars for each failure, and the additional sum of ten dollars for each day such failure continues, and an action therefor shall be prosecuted by the county treasurer of the county in which such bank or banking association so neglecting or refusing to report is located, and in the city of New York by the receiver of taxes thereof. There shall, in addition to such report, be kept in the office of every such bank or banking association a full and correct list of the names and residences of all stockholders therein, and of the number of shares held by each, and such lists shall be subject to the inspection of the assessors at all times. The list of stockholders furnished by such bank or banking association shall be deemed to contain the names of the owners of such shares as are set opposite them, respectively, for the purpose of assessment and taxation.

**§ 24. Bank shares, how assessed.** In assessing the shares of stock of banks or banking associations organized under the authority of this state or the United States, the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of

this state. The value of each share of stock of each bank and banking association, except such as are in liquidation, shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding shares of such bank or banking association. The value of each share of stock in each bank or banking association in liquidation shall be ascertained and fixed by dividing the actual assets of such bank or banking association by the number of outstanding shares of such bank or banking association. The rate of tax upon the shares of stock of banks and banking associations shall be one per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided, and the owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever. Complaints in relation to the assessments of the shares of stock of banks and banking associations made under the provisions of this article shall be heard and determined as provided in section thirty-seven of this chapter. The said tax shall be in lieu of all other taxes whatsoever for state, county or local purposes upon the said shares of stock, and mortgages, judgments and other choses in action and personal property held or owned by banks or banking associations the value of which enters into the value of said shares of stock shall also be exempt from all other state, county or local taxation. The tax herein imposed shall be levied in the following manner: The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from an inspection of the assessment-rolls in their respective counties, the number of shares of stock of banks and banking associations in each town, city, village, school and other tax district, in their several counties, respectively, in which such shares of stock are taxable, the names of the banks issuing the same, respectively, and the assessed value of such shares, as ascertained in the manner provided in this article and entered upon the said assessment-rolls, and shall forthwith mail to the president or cashier of each



of said banks or banking associations a statement setting forth the amount of its capital stock, surplus and undivided profits, the number of outstanding shares thereof, the value of each share of stock taxable in said county, as ascertained in the manner herein provided, and the aggregate amount of tax to be collected and paid by such bank and banking association, under the provisions of this article. A certified copy of each of said statements shall be sent to the county treasurer. It shall be the duty of every bank or banking association to collect the tax due upon its shares of stock from the several owners of such shares, and to pay the same to the treasurer of the county wherein said bank or banking association is located, and in the city of New York to the receiver of taxes thereof on or before the thirty-first day of December in said year; and any bank or banking association failing to pay the said tax as herein provided shall be liable by way of penalty for the gross amount of the taxes due from all the owners of the shares of stock, and for an additional amount of one hundred dollars for every day of delay in the payment of said tax. Every bank or banking association so paying the taxes due upon the shares of its stock shall have a lien on the shares of stock, and on all property of the several share owners in its hands, or which may at any time come into its hands, for reimbursement of the taxes so paid on account of the several shareholders, with legal interest; and such lien may be enforced in any appropriate manner. The tax hereby imposed shall be distributed in the following manner: The board of supervisors of the several counties shall ascertain the tax rate of each of the several town, city, village, school and other tax districts in their counties, respectively, in which the shares of stock of banks and banking associations shall be taxable, which tax rates shall include the proportion of state and county taxes levied in such districts, respectively, for the year for which the tax is imposed, and the proportion of the tax on bank stock to which each of said districts shall be respectively entitled shall be ascertained by taking such proportion of the tax upon the shares of stock of banks and banking associations, taxable in such districts, respectively, under the provisions of this chapter as the tax



rate of such tax district shall bear to the aggregate tax rates of all the tax districts in which said shares of stock shall be taxable. The clerks of the several cities, villages and school districts to which any portion of the tax on shares of stock of banks and banking associations is to be distributed under this section shall, in writing and under oath, annually report to the board of supervisors of their respective counties, during the first week of the annual session of such board, the tax rate of such city, village and school district for the year prior to the meeting of each such board. The said board of supervisors shall issue their warrant or order to the county treasurer on or before the fifteenth day of December in each year, setting forth the number of shares of bank stock taxable in each town, city, village, school and other tax district in said county, in which said shares of stock shall be taxable, the tax rate of each of said tax districts for said year, the proportion of the tax imposed by this chapter to which each of said tax districts is entitled, under the provisions hereof, and commanding him to collect same, and to pay to the proper officer in each of such districts the proportion of such tax to which it is entitled under the provisions of this chapter. The said county treasurer shall have the same powers to enforce the collection and payment of said tax as are possessed by the officers now charged by law with the collection of taxes, and the said county treasurer shall be entitled to a commission of one per centum for collecting and paying out said moneys, which commission shall be deducted from the gross amount of said tax before the same is distributed. In issuing their warrants to the collectors of taxes, the board of supervisors shall omit therefrom assessments of and taxes upon the shares of stock of banks and banking associations. Provided, that, in the city of New York the statement of the bank assessment and tax herein provided for shall be made by the board of tax commissioners of said city, on or before the fifteenth day of December in each year, and by them forthwith mailed to the respective banks and banking associations located in said city, and a certified copy thereof sent to the receiver of taxes of said city. The tax shall

be paid by the respective banks in said city to the said receiver of taxes on or before the thirty-first day of December in said year, and said tax shall be collected by the said receiver of taxes and shall be by him paid into the treasury of said city to the credit of the general fund thereof. This section is not to be construed as an exemption of the real estate of banks or banking associations from taxation. No shares of stock of such banks and banking associations, by whomsoever held, shall be exempt from the tax hereby imposed.

**§ 25. Individual banker, how assessed.** Every individual banker doing business under the laws of this state must report before the fifteenth day of June under oath to the assessors of the tax district in which any of the capital invested in such banking business is taxable, the amount of capital invested in such banking business in such tax district on the first day of June preceding. Such capital shall be assessed as personal property to the banker in whose name such business is carried on.

**§ 26. Notice of assessment to bank or banking association.** The assessors of every tax district shall, within ten days after they have completed the assessment of the stock of a bank or banking association, give written notice to such bank or banking association of such assessment of the shares of its respective shareholders and no personal or other notice to such shareholders of such assessment is required.

**§ 27. Reports of corporations.** The president or other proper officer of every moneyed or stock corporation deriving an income or profit from its capital or otherwise shall, on or before June fifteenth, deliver to one of the assessors of the tax district in which the company is liable to be taxed and, if such tax district is in a county embracing a portion of the forest preserve, to the comptroller of the state, a written statement specifying:

1. The real property, if any, owned by such company, the tax district in which the same is situated and, unless a railroad corporation, the sums actually paid therefor.

2. The capital stock actually paid in and secured to be paid in,

excepting therefrom the sums paid for real property and the amount of such capital stock held by the state and by any incorporated literary or charitable institution, and

3. The tax district in which the principal office of the company is situated or in case it has no principal office, the tax district in which its operations are carried on.

Such statement shall be verified by the officer making the same to the effect that it is in all respects just and true. If such statement is not made within twenty days after the fifteenth day of June, or is insufficient, evasive or defective, the assessors may compel the corporation to make a proper statement by mandamus.

**§ 28. Penalty for omission to make statement.** In case of neglect to furnish such statements within thirty days after the time above provided, the company so neglecting shall forfeit to the people of this state for each statement so omitted to be furnished, the sum of two hundred and fifty dollars, and it shall be the duty of the attorney-general to prosecute for such penalty upon information which shall be furnished him by the comptroller. Upon such statement being furnished and the costs of the suit being paid, the comptroller, if he shall be satisfied that such omission was not wilful, may, in his discretion, discontinue such suit.

**§ 29. County clerks to furnish data respecting corporations.** Between the first and fifteenth days of June in each year the county clerk in each county of the state, excepting counties containing a city of the second class and counties wholly situate within the corporate limits of a city, shall prepare from the records in his office and mail to each of the town clerks in his said county, a certified statement containing the names of every stock corporation, whose certificate of incorporation has been filed with him since his last preceding annual statements to said several town clerks, whose principal business office or chief place of business is designated in its certificate of incorporation as being in such town or in any village or hamlet therein, together with the fact of such designation and the names

and addresses of the directors of each such corporation so far as said county clerk can discover the same from the certificate of incorporation or from the latest certificate of election of directors of such corporation filed in his office. Each town clerk receiving such statement shall forthwith file the same in his office and mail a notice of such filing to each of the assessors of his town. (Former sec. 28a without change.)

**§ 30. Assessment of real property of nonresident.**

The real property of nonresidents of the tax districts shall be designated in a separate part of the assessment-roll and if it be a tract subdivided into lots or parts of a tract so subdivided, the assessors shall:

1. Designate it by its name, if known by one, or if not distinguished by a name or the name is unknown, state by what lands it is bounded.

2. Place in the first column the numbers of all unoccupied lots of any subdivided tract, without the names of the owner, beginning at the lowest number and proceeding in numerical order to the highest, but the entry of the name of the owner shall not affect the validity of the assessment.

3. In the second column and opposite the number of each lot, the quantity of land therein.

4. In the third column and opposite the quantity, the full value thereof.

5. If it be a part of a lot, the part must be distinguished by boundaries or in some other way by which it may be identified. If any such real property be a tract not subdivided or whose subdivisions can not be ascertained by the assessors, they shall certify in the roll that such tract is not subdivided, or that they can not obtain correct information of the subdivisions and shall set down in the proper column the quantity and valuation as herein directed. If the quantity to be assessed is a part only of a tract, that part, or the part not liable, must be particularly described. (Former sec. 29 without change.)

**§ 31. Surveys and maps of nonresident real property.** If the assessors shall deem it necessary to have an actual

survey made, to ascertain the quantity of any lot or tract of nonresident real property divided by a town line, they shall notify the supervisor, who shall cause the necessary surveys to be made at the expense of the town. If a part only of a tract of real property is liable to taxation as nonresident and the assessors can not otherwise designate such part, they shall notify the supervisor of the town, who shall cause a survey and two manuscript maps to be made for the purpose of ascertaining the situation and quantity of such part. One of such maps shall be delivered to the county treasurer and by him be transmitted to the comptroller in case the county in which the land is situated embraces a part of the forest preserve; and in other counties it shall be retained by him. The other map shall be delivered to the assessors, who shall then complete the assessment of the tract and deposit the map in the town clerk's office for the information of future assessors. The expense of making such survey shall be immediately repaid to the supervisor out of the county treasury and added by the board of supervisors to the tax on such tract, distinguishing it from the ordinary tax. (Former sec. 30 without change.)

**§ 32. Corporations, how assessed.** The assessors shall assess corporations liable to taxation in their respective tax districts upon their assessment-rolls in the following manner:

1. In the first column the name of each corporation, and under its name the amount of its capital stock paid in and secured to be paid in; the amount paid by it for real property then owned by it wherever situated; the amount of all surplus profits or reserve funds exceeding ten per centum of its capital, after deducting therefrom the amount of said real property and the amount of its stock, if any, belonging to the state and to incorporated literary and charitable institutions.

2. In the second column the quantity of real property except special franchises owned by such corporation and situated within their tax district.

3. In the third column the actual value of such real property, except special franchises.

4. In the fourth column the amount of the capital stock paid in and secured to be paid in, and of all of such surplus profits or reserve funds as aforesaid, after deducting the sums paid out for all the real estate of the company, wherever the same may be situated, and then belonging to it, and the amount of stock, if any, belonging to the people of the state and to incorporated literary and charitable institutions.

5. In the fifth column the value of any special franchise owned by it as fixed by the state board of tax commissioners. (Former sec. 31 without change.)

**§ 33. Assessment of agent, trustee, guardian or executor.** If a person holds taxable property as agent, trustee, guardian, executor or administrator, he shall be assessed therefor as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment. (Former sec. 32 without change.)

**§ 34. Assessment of omitted property.** The assessors of any tax district shall, upon their own motion, or upon the application of any taxpayer therein, enter in the assessment-roll of the current year any property shown to have been omitted from the assessment-roll of the preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall determine for the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year. (Former sec. 33 without change.)

**§ 35. Debts owing to nonresidents of the United States, how assessed.** Every agent in any county of a nonresident creditor having debts owing to him, taxable in any county of the state, shall annually, on or before June first, furnish to the county treasurer of the county where the debtor resides, a true and accurate statement verified by his oath, of such debts owing on the first day of May next preceding in each town or ward in such county. The county treasurer shall, im-

mediately upon the receipt of such statement, make out and transmit to the assessors of every tax district in the county in which any such debtor resides, a copy of as much of such statement as relates to the tax district of such assessors, with the name of the creditor. The assessors on receipt of such statement from the county treasurer shall, within the time in which they are required to complete the assessment-roll, enter therein the name of such nonresident creditor, and the aggregate amount due him in such tax district on the first day of May next preceding, in the same manner as other personal property is entered on the roll, adding the name of the debtor owing such debt. Any agent neglecting or refusing without good cause to furnish such statement to the county treasurer shall forfeit to the county in which the debtor resides the sum of five hundred dollars, recoverable by the district attorney, if the existence of such debts was known to the agent. (Former sec. 34 without change.)

**§ 36. Notice of completion of assessment roll.** The assessors shall complete the assessment-roll on or before the first day of August, and make out a copy thereof, to be left with one of their number, and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment-roll, and that a copy thereof has been left with one of their number at a specified place, where it may be seen and examined by any person until the third Tuesday of August next following, and that on that day they will meet at a time and place specified in the notice to review their assessments. They shall also between the first and fifth day of August mail a notice to each corporation and person nonresident of their town, who has filed with the town clerk, on or before the fifteenth day of July preceding, a written demand therefor. Such notice shall specify each parcel of land assessed to said corporation or nonresident and the assessed valuation thereof. Upon application by any such nonresident owner of real estate, or by a corporation, having real estate in more than one tax district, the assessors shall fix a time subsequent to the third Tuesday in August, but not later than the thirty-first day of August, for a hearing and to review their assessment. In any city the notice



shall conform to the requirements of the law regulating the time, place and manner of revising assessments in such city. During the time specified in the notice the assessor with whom the roll is left shall submit it to the inspection of every person applying for that purpose. (Former sec. 35, as amended by L. 1909, ch. 403.)

**§ 37. Hearing of complaints.** The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which verification must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessments. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town or city clerk. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof. (Former sec. 36 without change.)

**§ 38. Correction and verification of tax-roll.** When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that



we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state board of tax commissioners, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer. (Former sec. 37 without change.)

**§ 39. Filing of roll and notice thereof.** In cities the assessment-roll when thus completed and verified shall be filed on or before September first, in the office of the city clerk. there to remain for fifteen days for public inspection. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the city, that such assessment-roll has been finally completed and stating that it has been so filed and will be open to public inspection. At the expiration of such fifteen days, the city clerk shall deliver such roll to a supervisor of the tax district embraced therein. In towns, when the assessment-roll shall have been thus completed and verified, the assessors shall make two copies thereof, one of which shall be retained by them for the use of themselves and their successors in office, and the other of which, duly certified by the said assessors to be a copy of said assessment-roll, shall, on or before the fifteenth day of September, be filed in the office of the town clerk, and shall thereupon become a public record. The assessors shall forthwith cause a notice to be posted conspicuously in at least

three public places in the tax district and to be published in one or more newspapers, if any, published in the town, that such assessment-roll has been finally completed and stating that such certified copy has been so filed. The said original assessment-roll shall on or before the first day of October be delivered to a supervisor of the tax district embraced therein. Notwithstanding the provisions of this section, the board of supervisors of any county may determine the number of copies of the town assessment-rolls of the towns of such county to be made, by whom such copies shall be made, the date when the certified copy of the town assessment-roll shall be filed in the office of the town clerk, and the date when the original assessment-roll shall be delivered to the supervisor of the town. (Former sec. 38 without change.)

**§ 40. Assessors to apportion valuation of railroad, telegraph, telephone or pipe line companies among school districts.** The assessors of each town in which a railroad, telegraph, telephone or pipe line company is assessed upon property lying in more than one school district therein, shall, within fifteen days after the final completion of the roll, apportion the assessed valuation of the property of each of such corporations among such school districts. Such apportionment shall be signed by the assessors or a majority of them, and be filed with the town clerk within five days thereafter, and thereupon the valuation so fixed shall become the valuation of such property in such school district for the purpose of taxation. In case of failure of the assessors to act, the supervisor of the town shall make such apportionment on request of either the trustees of any school district or of the corporation assessed. The town clerk shall furnish the trustees a certified statement of the valuations apportioned to their respective districts. In case of any alteration in any school district affecting the valuation of such property, the officer making the same shall fix and determine the valuations in the districts affected for the current year. (Former sec. 39 without change of substance.)

**§ 41. Neglect or omission of duty by assessors.** The assessors, in the execution of their duties, shall use the forms and follow the instructions transmitted to them, from time to

time, by the commissioners of taxes. If any assessor shall neglect or omit to perform any duty, the other assessors shall perform such duty and shall certify upon the assessment-roll the name of the delinquent assessor, stating therein the cause of such omission, and the assessment-roll, when otherwise made and completed in accordance with the requirements of this article, shall be deemed to be the assessment-roll of all the assessors. If the assessors shall neglect to meet for the purpose of hearing grievances any person aggrieved by the assessment may appeal to the board of supervisors at its next meeting, which shall have the same power to review and correct such assessment as the assessors have under this article. If any assessor shall refuse or neglect to perform any duty or do any act required of him by this article, he shall forfeit to the county the sum of fifty dollars, to be recovered by the district attorney. (Former sec. 40 without change.)

**§ 42. Abandonment of lot divisions.** Whenever more than ten years shall have elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract, or of any part thereof composed of two or more contiguous lots may, by an instrument in writing, duly executed and acknowledged and describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of said tract; and thereupon such subdivision, as to the lands described in such instrument, shall be deemed abandoned and of no effect; and thereafter the lands described therein shall, for the purpose of taxation, be regarded as a single tract. If a map of such subdivision has been filed in the office of the county clerk or register of deeds, such instrument may be recorded in said office, and a notice of such record shall thereupon be indorsed by the clerk or register upon such map. This section shall not apply to a county embracing a portion of the forest preserve. (Former sec. 41 without change.)

**§ 43. Assessment of special franchises.** The state board of tax commissioners shall annually fix and determine the valuation of each special franchise subject to assessment in each city, town or tax district. After the time fixed for hearing com-

plaints the tax commissioners shall finally determine the valuation of the special franchises, and shall file with the clerk of the city or town in which said special franchise is assessed a written statement duly certified by the secretary of the board of the valuation of each special franchise assessed therein as finally fixed and determined by said board; such statement of valuation shall be filed with the town clerk of the respective towns within thirty days next preceding the first day of July in each year; and with the clerks of cities of the state within thirty days before the date set opposite the name of each city in the following schedule. In the city of New York such statement shall be filed with the department of taxes and assessments.

### SCHEDULE OF DATES FOR FILING OF ASSESSMENTS OF SPECIAL FRANCHISES

NAME OF CITY.	DATE.
Rochester . . . . .	April first
Jamestown . . . . .	April first
Gloversville . . . . .	April first
Ithaca . . . . .	April first
New York city . . . . .	April first
Auburn . . . . .	May first
Corning . . . . .	June first
Glens Falls . . . . .	June first
Hornell . . . . .	June first
Lackawanna . . . . .	June first
Oswego : . . . . .	June first
Schenectady . . . . .	July first
North Tonawanda . . . . .	July first
Olean . . . . .	July first
Syracuse . . . . .	July first
Cohoes . . . . .	July first
Ogdensburg . . . . .	July first
Dunkirk . . . . .	July first
Troy . . . . .	July first
Rome . . . . .	July first
Watertown . . . . .	July first

Elmira . . . . .	July first
Lockport . . . . .	July first
Utica . . . . .	July first
Poughkeepsie . . . . .	July first
Little Falls . . . . .	July first
Watervliet . . . . .	July first
Niagara Falls . . . . .	July first
Kingston . . . . .	July first
Newburgh . . . . .	July first
Hudson . . . . .	July first
Amsterdam . . . . .	July first
Geneva . . . . .	July first
Middletown . . . . .	July first
Johnstown . . . . .	July first
Fulton . . . . .	July first
Plattsburgh . . . . .	July first
Tonawanda . . . . .	July first
Rensselaer . . . . .	July first
Oneida . . . . .	July first
Cortland . . . . .	July first
Port Jervis . . . . .	July first
Oneonta . . . . .	July first
Yonkers . . . . .	July first
Binghamton . . . . .	September first
Albany . . . . .	September first
Mount Vernon . . . . .	October first
New Rochelle . . . . .	October first
Buffalo . . . . .	December first

Each city or town clerk shall, within five days after the receipt by him of the statement of assessment of a special franchise by the state board, deliver a copy of such statement certified by him to the assessors or other officers charged with the duty of making local assessments in each tax district in said city or town and to the assessors of villages and commissioners of highways within their respective towns and villages. The valuation of every special franchise as so fixed by the state board shall be entered by the assessors or other officers in the proper column of the assess-

ment roll before the final revision and certification of such roll by them, and become part thereof with the same force and effect as if such assessment had been originally made by such assessor or other officer. If a special franchise assessed in a town is wholly within a village, the valuation fixed by the state board for the town shall also be the valuation for the village. If a part only of such special franchise is in a village, or is in a village situated in more than one tax district, it shall be the duty of the village assessors to ascertain and determine what portion of the valuation of such franchise, as the same has been fixed by the state board, shall be placed upon the tax roll for village purposes. The valuation apportioned to the town shall be the assessed valuation for highway purposes, and in case part of such special franchise shall be assessed in a village and part thereof in a town outside a village, the town assessors shall meet on the third Tuesday in August in each year and apportion the valuation of such special franchises between such town outside the village and such village for highway purposes. The town assessors shall make an apportionment among school districts at the time and in the manner required by section forty of this chapter. The valuations so fixed by the state board shall be the assessed valuation on which all taxes based on such special franchise in the city, town or village for state, municipal, school or highway purposes shall be levied during the next ensuing year. The assessors or other taxing officer, or other local officer in any city, town or village, or any state or county officer, shall on demand furnish to the state board of tax commissioners any information required by such board for the purpose of determining the value of a special franchise. (Former sec. 42, as amended by L. 1909, ch. 275 and L. 1909, chs. 7 and 458.)

**§ 44. Report to state board of tax commissioners.** Every person, copartnership, association or corporation subject to taxation on a special franchise, shall, within thirty days after such special franchise is acquired, make a written report to the state board of tax commissioners containing a full description of every special franchise possessed or enjoyed by such person, copartnership, association or corporation, a copy of the special law, grant,

ordinance or contract under which the same is held, or if possessed or enjoyed under a general law, a reference to such law, a statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed, together with any other information relating to the value of such special franchise, required by the state board. The state board of tax commissioners may from time to time require a further or supplemental report from any such person, copartnership, association or corporation, containing information and data upon such matters as it may specify. Every report required by this section shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the association or corporation, or one of the persons or one of the members of the copartnership making the same, to the effect that the statements contained therein are true. Such board may prepare blanks to be used in making the reports required by this section. Every person, copartnership, association or corporation failing to make the report required by this section, or failing to make any special report required by the state board of tax commissioners within a reasonable time specified by it, shall forfeit to the people of the state the sum of one hundred dollars for every such failure and the additional sum of ten dollars for each day that such failure continues, and shall not be entitled to review the assessment by certiorari, as provided by section forty-six of this chapter. (Former sec. 43 without change of substance.)

**§ 45. Hearing on special franchise assessment.** On making an assessment of a special franchise, the state board of tax commissioners shall immediately give notice in writing to the person, copartnership, association or corporation affected, and to each city or town in which such special franchise is subject to assessment, stating in substance that such assessment has been made, the total valuation of such special franchise, and the valuation thereof in each city, town or tax district; and that the board will meet at its office in the city of Albany on a day specified in such notice, which must not be less than twenty nor more than thirty days from the date of the notice, to hear and determine any complaint concerning such assessment. But no notice need be given any such town unless the supervisor thereof shall at least fifteen days prior to the time fixed for such hearing file with said



board a request in writing for notice thereof. Such notice must be served at least ten days before the day fixed for the hearing; and it may be served on a copartnership, association or corporation, by mailing a copy thereof to it at its principal office or place of business; and on a person, either personally or by mailing it to him at his place of business or last known place of residence; and on a city or town, by mailing it to the mayor of such city or the supervisor of such town at the address specified in such request. A city or town entitled to notice under this section shall have the right to be heard and to file affidavits and other proofs in respect to the valuation of such special franchise. Section thirty-seven of this chapter applies so far as practicable to a hearing by the state board of tax commissioners under this section. (Former sec. 44 without change of substance.)

**§ 46. Certiorari to review assessment.** An assessment of a special franchise by the state board of tax commissioners may be reviewed in the manner prescribed by article thirteen of this chapter, and that article applies so far as practicable to such an assessment, in the same manner and with the same force and effect as if the assessment had been made by local assessors; a petition for a writ of certiorari to review the assessment must be presented within fifteen days after the completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law. Such writ must run to and be answered by said state board of tax commissioners and no writ of certiorari to review any assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any ministerial officer who performs any duty in the collection of said assessment in the same manner as though said local assessors or officers had been parties to the proceeding. The state board of tax commissioners on filing with the city, town or village clerk a statement of the valuation of a special franchise, shall give to the person, copartnership, association or corporation affected written notice that such statement has been filed, and such notice may be



served on a copartnership, association or corporation by mailing a copy thereof to it at its principal office or place of business, and on a person either personally or by mailing it to him at his place of business or last known place of residence. (Former sec. 45 without change of substance.)

**§ 47. Tax commissioners to appear by counsel.** In any proceeding for the review of an assessment of a special franchise made by the state board of tax commissioners, said state board of tax commissioners is authorized to appear by counsel to be designated by the attorney-general. The compensation of such counsel and the necessary and proper expenses and disbursements, including the expense of procuring the evidence of experts, incurred or made by him in the defense of such proceeding, and upon any appeals therein, shall when audited and allowed as are other charges against such tax district, be a charge upon the tax district upon whose rolls appears the assessment sought to be reviewed. Where, in one proceeding, there is reviewed the assessment of a special franchise in more than one tax district, separate accounts shall be rendered for said costs, expenses and disbursements to the proper officer of each of said tax districts and audited and allowed by him as aforesaid. For the purposes of this section, the city of New York shall be deemed one tax district. (Former sec. 45a without change.)

**§ 48. Deduction from special franchise tax for local purposes.** If, when the tax assessed on any special franchise is due and payable under the provisions of law applicable to the city, town or village in which the tangible property is located, it shall appear that the person, copartnership, association or corporation affected has paid to such city, town or village for its exclusive use within the next preceding year, under any agreement therefor, or under any statute requiring the same, any sum based upon a percentage of gross earnings, or any other income, or any license fee, or any sum of money on account of such special franchise, granted to or possessed by such person, copartnership, association or corporation, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such city, town or village except money paid or expended for paving or repairing

of pavement of any street, highway or public place, shall be deducted from any tax based on the assessment made by the state board of tax commissioners for city, town or village purposes, but not otherwise; and the remainder shall be the tax on such special franchise payable for city, town or village purposes. The chamberlain or treasurer of a city, the treasurer of a village, the supervisor of a town, or other officer to whom any sum is paid for which a person, copartnership, association or corporation is entitled to credit as provided in this section, shall, not less than five nor more than twenty days before a tax on a special franchise is payable, make and deliver to the collector or receiver of taxes or other officer authorized to receive taxes for such city, town or village, his certificate showing the several amounts which have been paid during the year ending on the day of the date of the certificate. On the receipt of such certificate the collector, receiver or other officer shall immediately credit on the tax-roll to the person, copartnership, association or corporation affected the amount stated in such certificate, on any tax levied against such person, copartnership, association or corporation on an assessment of a special franchise for city, town or village purposes only, but no credit shall be given on account of such payment or certificate in any other year, nor for a greater sum than the amount of the special franchise tax for city, town or village purposes, for the current year; and he shall collect and receive the balance, if any, of such tax as required by law. (Former sec. 46 without change.)

**§ 49. Special franchise tax not to affect other tax.** The imposition or payment of a special franchise tax as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property subject to a special franchise tax situated in, upon, under or above any street, highway, public place or public waters, as described in subdivision three of section two, shall not be taxable except upon the assessment made as herein provided by the state board of tax commissioners. (Former sec. 47 without change.)

**ARTICLE 3****Equalization of Assessment and Levy of Tax**

Section 50. Equalization by board of supervisors.

51. Appointment of commissioners of equalization.

52. Examination of valuations.

53. Report to supervisors.

54. Description of real property of nonresidents.

55. Review of assessments against nonresident owners of rents reserved.

56. Correction of errors by board of supervisors.

57. Reassessment of property illegally assessed.

58. Levy of tax by supervisors.

59. Tax-roll and collector's warrant.

60. Statement of taxes upon certain corporations by clerk of supervisors.

61. Statement of valuation to be forwarded to comptroller.

62. Abstract of warrant to be furnished county treasurer.

63. Certain errors in roll to be corrected.

**§ 50. Equalization by board of supervisors.** 1. The board of supervisors of each county in this state, at its annual meeting, shall examine the assessment-rolls of the several tax districts in the county, for the purpose of ascertaining whether the valuations in one tax district bear a just relation to the valuations in all the tax districts in the county; and the board may increase or diminish the aggregate valuations of real estate in any tax district, by adding or deducting such sum upon the hundred, as may, in its opinion, be necessary to produce a just relation between all the valuations of real estate in the county; but it shall, in no instance, except as provided in subdivision two of this section, change the aggregate valuations of all the tax districts from the aggregate valuation thereof as made by the assessors.

2. The board of supervisors in any county of the state having a population of more than fifty-five thousand and less than sixty thousand inhabitants according to the federal enumeration next preceding the passage of this chapter and which adjoins a city of the first class may, in its discretion, when examining the assessment-rolls of the several tax districts of the county, as above provided, exclude from the tax-rolls of said districts, to be prepared by said board, such parcels of real property as have been struck down to the county at a tax sale and not redeemed as provided in section one hundred and fifty-two of this chapter. No such properties shall be so excluded from said tax-rolls except by a resolution of said board adopted at an annual meeting by a vote of a majority of the members thereof. Whenever such real property is so excluded from the tax-rolls by the board the total of the assessed valuations of the real estate of the several tax districts, as the same appear on the completed tax-rolls, shall be the aggregate valuation of the taxable real estate in the county.

**§ 51. Appointment of commissioners of equalization.** The board of supervisors of any county of the state may by the concurring vote of a majority of all the supervisors elected to such board, resolve to appoint three persons to be commissioners of equalization of such county. They shall thereupon appoint such commissioners, two of whom shall be residents of such county and not members of the board of supervisors, and the third commissioner shall not be a resident of or a taxpayer in such county, but shall reside in the judicial district in which such county is situated. If there be one or more cities in such county one of such commissioners shall be a resident of such city or cities and one shall be a resident of the towns in such county outside of such city or cities. The commissioner appointed from such city or cities shall be named by the supervisors representing such city or cities, and the commissioner appointed from the towns outside of such city or cities shall be named by the supervisors representing such towns. Both such commissioners, including the third commissioner appointed from the judicial district outside of such county,

shall be confirmed by a two-thirds vote of all the members of the board of supervisors. If, after such board has resolved to appoint such commissioners of equalization, they are unable to agree upon the commissioners to be appointed as provided by this section, and such commissioners are not appointed before the first day of July, succeeding the time when such resolution was adopted, the clerk of such board shall apply to the county judge of such county certifying to him the fact that such resolution was adopted and such commissioners have not been appointed pursuant thereto, and such county judge shall appoint the commissioners subject to the provisions of this section relating to their places of residence. The term of office of each such commissioner shall be three years. Not more than one commissioner shall reside in the same town or city, and if a commissioner remove to a town or city in which another commissioner resides, the office of the commissioner so removing shall thereon become vacant. Such appointments shall be so made that not more than a majority of the commissioners belong to the same political party, and the other commissioner shall be chosen from the other political party polling in such county at the last general election either the highest or the next highest number of votes. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled, for the unexpired term, by the appointment of a person of the same political faith as his predecessor at the time of his appointment. Each commissioner shall be paid by the county for his services, a sum to be fixed by the board of supervisors, not exceeding the rate of four dollars per day, for the time necessarily and actually occupied in the performance of his duties, and his necessary and reasonable expenses incurred while absent from his home in the discharge of his duties, but the total amount paid to any commissioner for his services and expenses in any one year shall not exceed three hundred dollars. (Source. L. 1896, ch. 820, sec. 1, without change of substance.)

**§ 52. Examination of valuations.** Between the first day of September and the time of the annual meeting of the board of supervisors in each year, the commissioners shall examine the assessment-rolls of the several towns in their county and shall

visit each town therein once in each alternate year between such dates, or once in each year when deemed necessary by them, for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county, and they may increase or diminish the aggregate valuations of real estate in any town or ward by adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards below the aggregate valuations thereof as made by the assessors. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled for the unexpired term by the appointment of a person of the same political faith as his predecessor at the time of his appointment. (Source. L. 1896, ch. 820, sec. 2, as amended by L. 1904, ch. 155, sec. 1 without change of substance.)

**§ 53. Report to supervisors.** On or before the fourth day of the annual meeting of the board of supervisors in each year the commissioners shall file with the clerk of such board of supervisors their report of the equalized valuations of real estate, signed by a majority of such commissioners, and the same shall be binding and conclusive on such board of supervisors as an equalization of the assessments of real estate for such year. (Source. L. 1896, ch. 820, sec. 3 without change of substance.)

**§ 54. Description of real property of nonresidents.** The board of supervisors of each county, at its annual meeting, shall examine the assessment-rolls of the several tax districts, and shall make such changes in the descriptions of the real property of nonresidents as may be necessary to render such descriptions sufficiently definite for the purposes of collection of taxes by sale thereof. If a sufficiently definite description can not be obtained during the session, the board shall cause the same to be obtained for the next annual session, and the property shall not be taxed until such description is obtained, and shall then be taxed for the year so omitted, in the manner provided for taxing omitted lands. (Former sec. 51 without change.)

**§ 55. Review of assessments against nonresident owners of rents reserved.** If an assessment of taxable rents shall have been made against any person in any tax district of which he is not an actual resident, the board of supervisors of the county shall have the same power and authority in all respects, and it shall be its duty to correct such assessments as to the valuation of such rents and as to the gross amount for which such persons shall be assessed therefor, as the assessors of a tax district have as to the assessment of personal property of an actual resident of such tax district. The board may reduce the amount of any such assessment, if necessary, to make such assessment just when compared with the other assessments of property upon such roll. (Former sec. 52 without change.)

**§ 56. Correction of errors by board of supervisors.** If it shall be made to appear to the board of supervisors of any county, upon the verified petition of the assessors of any tax district:

First. That any property taxable therein has, by any mistake in transcribing or copying the assessment-roll of the preceding year, been placed on the assessment-roll delivered to the supervisor at a valuation less than that actually appearing upon the original roll signed by the assessors, such board shall insert in the assessment-roll of the current year an assessment of the property upon the valuation equal to the difference between the actual valuation made by the assessors and the amount at which, by such mistake, the property was placed upon the roll of the preceding year, and tax the same at the rate per centum imposed upon property in such tax district in the year in which the mistake occurred.

Second. That any taxable property therein has been omitted from the assessment-roll of the preceding year, such board shall place the same on the roll of the current year at its valuation for the preceding year, to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the preceding year.



Third. That taxable property has been omitted from the assessment-roll for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the current year.

A copy of the petition under the second or third subdivision of this section, with a notice of the presentation thereof to the board of supervisors, shall be served personally on the person alleged to be liable to taxation for the land omitted from the assessment-roll, at least ten days before the meeting of the board of supervisors; and the board of supervisors shall take no action on such petition, unless proof of the personal service of such petition and notice be made to them by affidavit. The board of supervisors shall give to the person alleged to be liable to taxation for such omitted land, an opportunity to be heard, and on such hearing and review the board of supervisors shall have, as to such omitted property, all the powers of the assessors of a tax district in reviewing and correcting the assessment-roll. The whole amount of tax levied upon land or property omitted in the tax levy of the preceding year shall be deducted from the aggregate of taxation to be levied on the tax district for the current year before such tax is levied. (Former sec. 53 without change.)

**§ 57. Reassessment of property illegally assessed.**

Whenever by the final judgment of a court of competent jurisdiction, it appears to the board of supervisors that any property liable to taxation in any year was erroneously or illegally assessed, and that by reason of such erroneous or illegal assessment, such property did not become subject to taxation for such year, the board shall place the same on the roll of the current year at the valuation thereof, if any, fixed by the assessors for such preceding year; and in case no valuation was fixed by the assessors, such property shall be assessed by the board at such valuation as they may determine for the preceding year. Before fixing such valuation, the board of supervisors shall give to the owners of such property, at the time of the assessment by the board, a notice of at least five days and an opportunity to be heard, and



on such hearing, the board shall have, as to such property, all the powers of the assessors of a tax district in reviewing and correcting an assessment-roll. Such property shall be taxed at the rate per centum of such preceding year. The whole amount of tax on property levied in pursuance of this section shall be deducted from the aggregate of taxation to be levied on the tax district for the current year, before such tax is levied. (Former sec. 54 without change.)

**§ 58. Levy of tax by supervisors.** The board of supervisors of each county shall, at its annual meeting, levy the taxes for the county, including the state tax, upon the valuations as equalized by it and estimate and set down in a separate column in the assessment-roll of each tax district therein, opposite to the sums set down as the valuation of real and personal property or property of incorporated companies or of the taxable rents reserved, the sum to be paid as a tax thereon, including the state tax, as fixed by the comptroller. Such assessment-roll shall, when the warrant is annexed thereto, become the tax-roll of the tax district, and a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use. (Former sec. 55 without change.)

**§ 59. Tax-roll and collector's warrant.** On or before December fifteenth in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve not later, however, than the fifteenth day of April in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax roll the several sums mentioned in the last column thereof, opposite their respective names, except taxes upon the shares of stock of banks and banking associations, on or before the first day of the following February, where the same is annexed on or before the fifteenth of December, in each year, as above provided. But where, how-

ever, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the first day of June, following the said later date, and further commanding him to pay over on or before the said first day of February or first day of June, as the case may be, if he be a collector of a city or a division thereof, all moneys so collected appearing on said roll to the treasurer of the county, or if he be a collector of a town:

1. To the commissioners of highways of the town, such sum as shall have been raised for the support of highways and bridges therein.

2. To the overseers of the poor of the town, such sum as shall have been levied, to be expended by such overseers for the support of the poor therein.

3. To the supervisor of the town, all the moneys levied therein, to defray any other town expenses or charges.

4. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose in a city or town to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction. The warrant shall authorize the collector to levy such taxes by distress and sale, in case of nonpayment. The corrected assessment-roll, or a fair copy thereof, shall be delivered by the board of supervisors to the collector of the tax district on or before December fifteenth, in each year, unless another date is designated by the board of supervisors in the manner above specified, then in that event, on or before such date so designated. (Former sec. 56 without change of substance.)

**§ 60. Statement of taxes upon certain corporations by clerk of supervisors.** The clerk of each board of supervisors shall, within five days after the tax warrant is completed, deliver to the county treasurer a statement showing the names, valuation of property and the amount of tax of every railroad corporation and telegraph, telephone and electric-light line in each tax district in the county, and on refusal or neglect

so to do, shall forfeit to the county the sum of one hundred dollars, to be sued for by the district attorney in the name of the county. (Former sec. 57 without change.)

**§ 61. Statement of valuation to be forwarded to comptroller.** The clerk of each board of supervisors shall, on or before the second Monday in December, transmit to the comptroller, in the form to be prescribed by such comptroller, a certificate or return of the aggregate assessed and equalized valuation of the real and personal estate in each tax district as the valuation of such real estate has been corrected by such board, and the amount of tax assessed thereon for town, city, school, county and state purposes. Also the aggregate assessed valuation of personal property classified as follows:

1. Property of resident natural persons assessed pursuant to section twenty-one.

2. Property held by agents, trustees, guardians, executors, or administrators assessed pursuant to sections eight and thirty-three.

3. Property of domestic corporations assessed pursuant to section twelve.

4. Property of nonresident natural persons assessed pursuant to subdivision one of section seven.

5. Property of nonresident natural persons assessed pursuant to subdivision two of section seven.

6. Property of foreign corporations assessed pursuant to section seven.

In the city of New York such report shall be made by the department of taxes and assessments. (Former sec. 58 without change of substance.)

**§ 62. Abstract of warrant to be furnished county treasurer.** On or before the twentieth day of December in each year, the clerk of the board of supervisors shall transmit to the treasurer of the county an abstract of the tax-rolls, stating the names of the collectors, the amount of money which each is to collect, the purpose for which it is to be collected, and

the persons to whom and the time when it is to be paid. The county treasurer, on receiving such account, shall charge to each collector the amount to be collected by him. (Former sec. 59 without change.)

**§ 63. Certain errors in roll to be corrected.** The assessment of a nonresident parcel of real estate in the resident portion of the roll, the assessment of a resident parcel of real estate in the nonresident portion of the roll, an error in the name of the owner or occupant or the assessment of a parcel of real estate to the name of a deceased person or to his estate, shall not render the assessment invalid or render the tax levied on the valuation of said real estate invalid. The board of supervisors of each county may at any time before levying the tax as provided in this article, at the request of the supervisor of the tax district in which the real estate is situated, correct any errors which may come to his knowledge in the assessment of any parcel of real estate in his district, in either of the cases mentioned in this section. (Former sec. 60 without change of substance.)

**ARTICLE 4.****Collection of Taxes**

- Section 69. Notice by collector.
70. Notice to nonresidents.
71. Collection of taxes.
72. Collection of taxes assessed against stocks in banks and banking associations.
73. Payment of taxes by railroad and certain other corporations.
74. Enforcement of tax against telegraph, telephone and electric-light lines.
75. Collection of taxes on rents reserved.
76. Collection of unpaid taxes on debts owing to nonresidents of the United States.
77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.
78. Remedy of tenant for taxes paid by him.
79. Payment of taxes on part of lot.
80. Payment of taxes on state lands in forest preserve.
81. Fees of collector.
82. Return by collector of unpaid taxes.
83. Return when collection has been enjoined.
84. Payment of money collected.
85. Extension of time for collection.
86. Appointment of collector in case of vacancy.
87. When sheriff shall execute collector's warrant.
88. Satisfaction of collector's bond.
89. Unpaid taxes on resident real property to be reassessed.
90. Payment to creditors of the county.
91. Payment of state tax.
92. Accounts of county treasurer with comptroller.
93. Losses by default of collector or treasurer.
94. Receipts for taxes.
95. Article, how applicable.

**§ 69. Notice by collector.** Every collector, upon receiving a tax-roll and warrant, shall forthwith cause notice of the reception thereof to be posted in five conspicuous places in the tax district, specifying one or more convenient places in such tax district, where he will attend from nine o'clock in the forenoon until four o'clock in the afternoon, at least three days, and if in a city, at least five days, in each week for thirty days from the date of the notice, which shall be the date of the posting or first publication thereof, which days shall be specified in such notice, for the purpose of receiving the taxes assessed upon such roll. The collector shall attend accordingly, and any person may pay his taxes to such collector at the time and place so designated, or at any other time or place. In a city, the notice in addition to being posted shall be published once in each week, for two weeks successively, in a newspaper published in such city. On the written demand of a nonresident owner of real property included in such tax-roll, and the payment by such owner to the collector of the sum of twenty-five cents, the collector shall within twenty-four hours after the receipt of such demand mail in a postpaid envelope directed to such nonresident owner, to the address to be furnished in such demand, a statement of the amount of taxes assessed against such property with a notice of the dates and places fixed by him for receiving taxes. (Former sec. 70 without change of substance.)

**§ 70. Notice to nonresidents.** A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a town in which he or it is not actually a resident may file with the town clerk of such town a notice stating his name, residence and post office address, or in case of a corporation, its principal office, a description of the premises sufficient to identify the same, and if situated in a village or school district, the name of each such village and number and designation of each such school district. Such notice shall be valid and continue in effect until cancelled by such person or corporation. The town clerk shall, within five days after the delivery of the warrants for the collection of taxes in such tax districts, furnish to the collectors of the town, and the

collector of each village and school district in which such real property is situated, and such collectors shall within such time apply for, a transcript of all notices so filed, and each of such collectors shall within five days after the receipt of such transcripts mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on said property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice the town clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered hereunder. (Former sec. 70a, as amended by L. 1909, ch. 207.)

**§ 71. Collection of taxes.** After the expiration of such period of thirty days, the collector shall call, at least once, on every person taxed upon such roll whose taxes are unpaid, at his usual place of residence, if he is an actual inhabitant of such tax district, and demand payment of the taxes charged to him on his property. If any person shall neglect or refuse to pay any tax imposed on him, the collector shall levy upon any personal property in the county belonging to or in the possession of any person who ought to pay the tax, and cause the same to be sold at public auction for the payment of such tax, and the fees and expenses of collection; and no claim of property to be made thereto by any other person shall be available to prevent such sale. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three public places in the tax district where the sale is to be made, at least six days previous thereto. If the proceeds of such sale shall be more than the amount of such tax, the fees of the collection and the expenses of the sale, the surplus shall be paid to the person against whom the tax was assessed. If any other person shall claim the surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for the payment of whose tax the sale was made, such surplus shall be paid to such other person. If such claim be contested by the person for the payment of whose tax the

property was sold, such surplus shall be paid over by the collector to the supervisor of the town, who shall retain the same until the rights of the parties thereto shall be determined by due course of law, or by agreement in writing made by them and filed with the supervisor. The collector upon payment of the taxes shall state in the column of the tax-roll provided therefor, the date of such payment, and shall write his name after such date.

**§ 72. Collection of taxes assessed against stocks in banks and banking associations.** Every bank or banking association shall retain any dividend until the delivery to the collector of the tax-roll and warrant of the current year, and within ten days after such delivery shall pay to such collector so much of such dividend as may be necessary to pay any unpaid taxes assessed on the stock upon which such dividend is declared. In case the owner of such stock resides in a place other than where the bank or banking association is located, the same power may be exercised in collecting the tax so assessed as is given in case a person has removed from a tax district in which the assessment was made. The tax so assessed shall be and remain a lien on the shares of stock against which it is assessed till the payment of such tax, and if the stock is transferred it shall be subject to such lien. The collector or county treasurer may foreclose such lien in any court of record, and collect from the avails of the sale of the stock the tax assessed against the same. In addition thereto, the same remedy may be had for the collection of the tax on such shares as is now provided by law for enforcing payment of personal tax against residents.

**§ 73. Payment of taxes by railroad and certain other corporations.** Any railroad, telegraph, telephone or electric-light company may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees, to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law. If not so paid the county treasurer shall notify the collector of the tax district where it is due, and he shall then proceed to collect under his warrant.



Until such notice from the treasurer the collector shall not enforce payment of such taxes, but may receive the same, with the fees allowed by law, at any time.

**§ 74. Enforcement of tax against telegraph, telephone and electric-light lines.** Collection of tax against a telegraph, telephone or electric-light line may be enforced by sale of the instruments and batteries connected with such line, and in case there is not sufficient personal property, together with such instruments and batteries, to pay such tax and the percentage due the collector, he shall return a statement thereof to the county treasurer as other unpaid taxes are returned, and the county treasurer shall proceed to sell such part of the line in the tax district where the tax was levied as may be necessary to satisfy the unpaid taxes and percentage, in the manner now provided by law for the sale of lands on execution, and upon such sale shall execute to the purchaser a conveyance of such part of said line, and the purchaser shall thereupon become the owner thereof. Nothing herein contained shall be construed to prevent collection of such taxes by any procedure now provided by law.

**§ 75. Collection of taxes on rents reserved.** If any tax upon any such tax-roll upon rents reserved is not paid, the collector shall collect the same by levy and sale of the personal property of the persons against whom the tax is levied, which may be found within the county. If no sufficient personal property belonging to such person can be found in the county, the collector shall collect such tax of the tenant or lessee in possession of the premises, on which the rent is reserved, in the same manner as if such tax had been assessed against such tenant or lessee. Every such tenant or lessee paying any such tax, or of whom any such tax shall be collected, shall be entitled to have the amount thereof, with interest, deducted from the amount of rent reserved upon such premises, which may be due or may thereafter become due thereon, or may maintain an action to recover the same.

**§ 76. Collection of unpaid taxes on debts owing to nonresidents of the United States.** If it shall appear by the return of any collector that any tax imposed upon a debt owing

to a person residing out of the United States remains unpaid, the county treasurer shall, after the expiration of twenty days from such return, issue his warrant to the sheriff of any county in this state where any debtor of any such nonresident creditor may reside, commanding him to make of the real and personal property of such nonresident the amount of such tax, to be specified in a schedule annexed to the warrant, with his fees and the sum of one dollar for the expense of issuing such warrant, and to return the warrant to the treasurer issuing the same, and to pay over to him the money which shall be collected by virtue thereof, except the sheriff's fees, by a day therein to be specified within sixty days from the date thereof. The taxes upon several debts owing to a nonresident shall be included in one warrant. The taxes upon several debts owing to different nonresidents may be included in the same warrant, and the sheriff shall be directed to levy the sum specified in the schedule annexed, upon the real and personal property of the nonresidents, respectively, opposite to whose names, respectively, such sums shall be written, with fifty cents for the expenses of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the nonresidents against whom issued from the time an actual levy shall be made upon any property by virtue thereof, and the sheriff to whom the warrant shall be directed shall proceed upon the same, in all respects, with like effect, and in the same manner, as prescribed by law in respect to execution against property issued upon judgment rendered in the supreme court, and shall be entitled to the same fees for his services in executing the same, to be collected in the same manner.

**§ 77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.**

If any sheriff shall neglect to return any such warrant as directed therein, or to pay over any money collected by him in pursuance thereof, he shall be proceeded against in the supreme court by attachment in the same manner, and with like effect, as for similar neglect in reference to an execution issued out of the supreme court in a similar action, and the proceedings therein shall be

the same in all respects. If any such warrant shall be returned unsatisfied, wholly or partly, the county treasurer may obtain an order from a judge of the supreme court of the district, or a county judge of the county, of such treasurer issuing the warrant, requiring such nonresident or any person having property of such nonresident or indebted to him, to appear and answer concerning the property of such nonresident. The same remedies and proceedings may be had in the name of such county treasurer or comptroller before the officer granting such order, and with a like effect, as are provided by law in proceedings against a judgment debtor supplementary to execution against him, returned wholly or in part unsatisfied. The expenses of a county treasurer, and such compensation as the board of supervisors may allow him for his services under this section, and for making and transmitting to the assessors of the several towns of his county an abstract or copy of the statements of the agents of nonresident creditors, shall be a county charge.

**§ 78. Remedy of tenant for taxes paid by him.** If a tax upon real property shall have been collected of any occupant or tenant, and any other person, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover, by action, the amount which such person ought to have paid; or to retain the same from any rent due or accruing from him to such person for the land so taxed.

**§ 79. Payment of taxes on part of lot.** The collector shall receive the tax on part of any lot, piece or parcel of land charged with taxes, provided the person paying such tax shall furnish such particular specification of such part, and in case the tax on the remainder thereof shall remain unpaid the collector shall enter such specification on his return to the county treasurer, clearly showing the part on which the tax remains unpaid, and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state to the collector who is the owner of such share, and the collector shall enter the name of such owner on his account of arrears of taxes, and such share shall be excepted in case of a sale for the tax on the remainder.

**§ 80. Payment of taxes on state lands in forest preserve.** The treasurer of the state, upon the certificate of the comptroller as to the correct amount of such tax, shall pay the tax levied upon state lands in the forest preserve, by crediting to the treasurer of the county in which such lands may be situated, such taxes, upon the amount payable by such county treasurer to the state for state tax. No fees shall be allowed by the comptroller to the county treasurer for such portion of the state tax as is so paid.

**§ 81. Fees of collector.** On all taxes paid within thirty days from the date of notice that he has received the roll, the collector shall be entitled to receive, if the aggregate amount shall not exceed two thousand dollars, two per centum, and otherwise one per centum, in addition thereto. On all taxes collected after the expiration of such period of thirty days, the collector shall be entitled to receive five per centum in addition thereto. The collector shall be entitled to receive from the county treasurer two per centum as fees for all taxes returned to the county treasury as unpaid. [As amended by L. 1909, ch. 240, § 77.]

**§ 82. Return by collector of unpaid taxes.** Every collector who makes and delivers to the county treasurer an account of unpaid taxes, upon the tax-roll annexed to his warrant, which he shall not have been able to collect, verified by his affidavit, that the sums mentioned therein remain unpaid, and that he has not, upon diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, shall be credited by the county treasurer with the amount of such account. In making such return of unpaid taxes, the collector shall add thereto five per centum of the amount thereof. In case such tax is uncollected upon lands assessed to a resident he shall also state the reason why the same was not collected. Any collector who has heretofore failed in making such return of unpaid taxes, may make such return, whether his term of office has expired or not, verified by his affidavit, to the county treasurer any time within eight years after such failure and before the lands against which said taxes are assessed are advertised for sale pursuant to this chapter, and in case any collector shall heretofore or hereafter fail

to add said five per centum the county treasurer shall add the aforesaid five per centum of the amount of said uncollected tax as aforesaid. Such return shall be indorsed upon or attached to said roll, and shall be in the form to be prescribed by the state board of tax commissioners. Such tax and percentage may be paid to the county treasurer at any time before a return is made to the comptroller. The county treasurer in counties in which lands are sold by him for the nonpayment of taxes, is hereby authorized to incur and pay for such expenses as he may deem necessary for the examination of collector's returns and descriptions of property to be sold pursuant to this chapter, and the procurement of proper collector's returns and the examinations and procurement of matters and facts as he may deem necessary to make a valid tax sale hereunder, but such expense shall not exceed the amount of the five per centum added as aforesaid.

**§ 83. Return when collection has been enjoined.**

Any stay, lawfully granted by any court of record by injunction or other order or proceeding, of the collection of any tax existing at the expiration of the period for the collection of the tax under any warrant or process in the hands of the collector or other officer for the collection thereof, or existing at the time of the expiration of the term of office of the collector or officer holding such warrant, shall operate as an extension of the time within which such collector or other officer may collect such tax until such stay is terminated and for the period of thirty days thereafter. As to all other taxes to be collected under any such warrant or process, the collector or officer holding the warrant or process shall make a return thereof within the time prescribed by law.

**§ 84. Payment of money collected.** Every collector shall, within one week after the time prescribed in his warrant for the payment of the moneys directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively. The officers and persons other than the county treasurer, to whom any such money shall be paid, shall deliver to the collector duplicate receipts therefor, one of which duplicates shall be filed by the collector with the county

treasurer and shall entitle him to a credit in the books of the county treasurer for the amount therein stated to have been received, and no other evidence of such payment shall be received by the county treasurer. If any greater amount of taxes shall be levied in any town than the town charges thereof, and its proportionate share of the state taxes and county charges, the surplus shall be paid by the collector to the county treasurer, who shall place it to the credit of such town, and it shall go to the reduction of the tax upon the town for the succeeding year.

**§ 85. Extension of time for collection.** The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than May first, following, in case the collector shall pay over all moneys collected by him, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer. Receivers of taxes who have filed a bond as required by statute shall not be required to renew their bonds. This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter. (As amended by L. 1910, ch. 332.)

**§ 86. Appointment of collector in case of vacancy.** If a person chosen to the office of collector of a town shall refuse to serve or be disabled from entering upon or completing the duties of his office from any cause, the town board shall forthwith appoint a collector for the remainder of the year, who shall give the same undertaking, be subject to the same duties and penalties and have the same powers and compensation as the collector in whose place he was appointed. The supervisor of the town shall forthwith give notice of such appointment to the county treasurer. Such appointment shall not exonerate the former collector or his sureties from any liability incurred by him or them. If a warrant shall have been issued by the board of supervisors before the ap-

pointment of a collector to fill a vacancy or before the appointment of a collector under this section, the original warrant, if obtainable, shall be delivered to the collector so appointed and shall give him the same powers as if originally issued to him. If such warrant is not obtainable, a new one shall be issued by the chairman and clerk of the board of supervisors of the county, directed to the collector appointed, with the same force and effect as if originally issued to him. Upon any such appointment, the supervisor of the town or ward, if he shall deem it necessary, may extend the time limited for the collection of taxes, for a period not exceeding thirty days, and forthwith give notice of such extension to the county treasurer.

**§ 87. When sheriff shall execute collector's warrant.** If the collector of any tax district in the state shall neglect or refuse to execute an official bond or undertaking as required by law, or the supervisor of the town shall refuse or neglect to approve and file the same, within the time prescribed by law, and a new collector shall not have been appointed within ten days after the time when such bond or undertaking should have been filed, the board of supervisors shall deliver the tax-roll or a copy thereof with the warrant annexed, to the sheriff, who shall give a like undertaking as is required from the collector, and who shall then proceed with the collection of the taxes levied therein in like manner as collectors are authorized by law to do, and with like powers and subject to the same duties and obligations. Every such warrant shall require all payments therein specified to be made by the sheriff within sixty days after the receipt of the warrant by him. The expense of the collection of such taxes by him, if any, over and above the fees lawfully chargeable by the collector, shall be audited by the board of supervisors and shall be a charge upon the town.

**§ 88. Satisfaction of collector's bond.** Upon the settlement of the account of taxes directed to be collected by a collector in any town or city, except in the city of New York, the county treasurer shall, if requested, and if the collector shall have fully paid over or duly accounted for all the taxes which he was by law to collect, give to such collector or any of his sureties a



written certificate of such settlement, duly acknowledged, and upon the filing thereof in the office of the clerk where the undertaking is recorded, the clerk shall enter satisfaction of such undertaking which shall thereby be discharged; except that in counties containing cities of the first class such satisfaction when so entered shall only discharge the lien of said bond or undertaking upon the real estate of the collector and his sureties, but the liability of the collector and his sureties upon such bond or undertaking for a failure upon the part of such collector to pay over moneys collected by him shall be in no wise impaired.

**§ 89. Unpaid taxes on resident real property to be reassessed.** When the tax on any real property, not assessed as nonresident, is returned as unpaid and so remains, the county treasurer shall immediately deliver a transcript thereof to the supervisor of the tax district in which such tax was assessed. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to said treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to said treasurer, and be a legal charge upon such real property and be collected with the taxes thereon. The amount of such tax shall bear interest at the rate of eight per centum per annum from the first day of February until paid, or until the sale of such property to satisfy such tax by the county treasurer, or if the property is located in a county embracing a portion of the forest preserve, until the return of such unpaid tax to the comptroller. And such real property and the tax thereon shall be regarded for all purposes of assessment, collection and sale as nonresident, and subject to all the provisions of the tax law in relation to nonresident real property and nonresident taxes.

**§ 90. Payment to creditors of the county.** Each county treasurer shall pay to the creditors of the county from the moneys paid to him by the collectors of taxes of the several towns therein, such sums and in such manner as the board of supervisors of the county direct.



**§ 91. Payment of state tax.** The comptroller shall charge each county treasurer with the amount of the state tax levied on his county, except the tax for schools, crediting him with his fees, if any, but no fees shall be allowed by the comptroller for such portion of the state tax as is credited by him for unpaid non-resident taxes. The county treasurer of each county shall, after retaining his fees thereon, at the rate of one per centum thereof, which shall not, however, in any case exceed fifteen hundred dollars, for all taxes for state purposes, including schools, pay the state tax to the treasurer of the state, as follows: One-third of the state tax exclusive of the state tax for schools on or before the fifteenth day of February, one-third thereof on or before the fifteenth day of April, and unless otherwise provided by law, the balance thereof on or before the fifteenth day of May in each year, and notify the comptroller of such payment. Whenever the state tax for schools, payable by any county, shall exceed the apportionment to such county of state school moneys as made by the state commissioner of education, in accordance with the provisions of the education law, such excess shall be paid by the treasurer of such county to the treasurer of the state on or before the fifteenth day of March in each year, and such treasurer shall notify the state commissioner of education of such payment. If there are not sufficient funds in the county treasury standing to the credit of any town to pay the state tax chargeable thereto, the treasurer shall borrow sufficient money upon the credit of the county and charge the same against such town, with interest thereon until the same is paid. If any county treasurer shall not pay over the state tax, including the state tax for schools, as herein directed, the comptroller shall charge on all sums withheld such rate of interest as shall be sufficient to repay all expenditures incurred by the state in borrowing money equivalent to the amount so withheld, and such additional rate as he shall deem proper, not exceeding ten per centum, from the dates hereinbefore provided for such payments in each year, which shall be regarded as funds in the hands of the county treasurer belonging to the state and for which his

sureties and county shall be liable. The fees of the county treasurer for collecting and paying over the school tax shall be allowed and paid by the commissioner of education.

**§ 92. Accounts of county treasurer with comptroller.** The comptroller shall state annually on June first, the account of each county treasurer, and if any part of a state tax is unpaid at that date, the comptroller shall transmit by mail to the county treasurer a copy of such accounts and a requisition that he must pay the balance due the state within thirty days, and if the tax is not paid within such time, the comptroller shall, unless he is satisfied by due proof that the treasurer has not received such balance, and has used due diligence in collecting the same, forthwith deliver a copy of the account to the attorney-general, who shall take the necessary proceedings to collect the same of the county treasurer or his sureties or otherwise, with interest as provided by the last preceding section. The comptroller may also, in his discretion, direct the board of supervisors of the county to institute the necessary proceedings on the undertaking of such county treasurer and his sureties. The comptroller shall also transmit to the board of supervisors on or before October tenth, a statement of account between his office and the county treasurer.

**§ 93. Losses by default of collector or treasurer.** All losses sustained, and all deficiencies in any taxes, or in the payments to be made therefrom, by reason of the default of any collector, shall be chargeable to the town or city of which he is collector. If occasioned by the default of the treasurer of any county in the discharge of his official duties, such losses shall be chargeable to such county. Any judgment against such treasurer for any such loss or deficiency on account of the state tax upon which an execution shall have been issued and returned unsatisfied shall be conclusive as to the fact of such loss or deficiency, and the amount of such deficiency shall thereupon become a charge against such county, and the board of supervisors thereof shall add all such losses or deficiencies to the next year's taxes of such town, city or county, and levy the same thereon.

**§ 94. Receipts for taxes.** The collector shall deliver a receipt to each person paying a tax, specifying the date of such payment, the name of such person, the description of the property as shown on the assessment-roll, the name of the person to whom the same is assessed, the amount of such tax, and the date of the delivery to him of the assessment-roll on account of which such tax was paid. For the purpose of giving such receipt, each collector shall have a book of blank receipts, so arranged that when a receipt is torn therefrom a corresponding stub will remain. The state board of tax commissioners shall prescribe the form of such receipts, stubs and books and they shall be furnished to the collector by the board of supervisors, at the expense of the county. At the time of giving such a receipt, the collector shall make the same entries on the corresponding stub as are required to be made on the receipt. Such book shall be subject to public inspection and shall be filed by the collector with his return, together with the assessment-roll in the office of the county treasurer.

**§ 95. Article, how applicable.** This article shall apply to all the cities or towns of the state, in so far as the matters herein provided for do not conflict with the special and local laws of such cities or towns.

## ARTICLE 5

### Collection of Nonresident Taxes

Section 100. Return of unpaid nonresident taxes.

101. Rejection of taxes.

102. Admission of nonresident taxes by comptroller and its effect.

103. Payment to the county treasurer of excess of arrears credited.

104. Cancellation of tax by comptroller.

105. Transmittal of statement of canceled taxes to board of supervisors.

106. Correction of imperfect descriptions.

107. Nonresident taxes, when and how paid to comptroller.

108. Deduction of overcharges.

109. Overpaid taxes.

**§ 100. Return of unpaid nonresident taxes.** The collector shall return the original assessment-roll to the county treasurer, and when the treasurer finds an account of unpaid taxes on real property or unpaid taxes on corporations, received from a collector to be a true transcript of such original assessment-roll to which the collector's warrant is attached with the descriptions furnished by the supervisor as provided in section eighty-nine, he shall add to it a certificate that he has examined and compared the account with such roll and found it to be correct, and after crediting the collector with the amount thereof, he shall, except in Saint Lawrence, Lewis, Clinton and Oneida counties, in case his county embraces a portion of the forest preserve, before the first day of May next ensuing, transmit such account, affidavit and certificate to the comptroller who may, before acting thereon, return any such account to the county treasurer for correction, who shall make such correction and return to the comptroller in one month thereafter or as the comptroller may otherwise direct.

**§ 101. Rejection of taxes.** The comptroller shall examine every account of arrears of taxes on lands of nonresidents received from the county treasurer and reject all taxes entered therein, found to be erroneous, or charged on lands imperfectly described, and shall annually, on or about September first, transmit to each county treasurer a transcript of the taxes of the preceding year in any tax district of his county which shall have been rejected for any cause, with the grounds of such rejection. The comptroller may correct the description of real property in cases where the error is of such nature that the word, words or figures necessary to correct the same are self-evident from the context.

**§ 102. Admission of nonresident taxes by comptroller and its effect.** The comptroller shall admit all such taxes, properly assessed, and credit the county treasurer therewith, and such account, when accepted by him, shall be deemed conclusive evidence of the regularity and validity of all taxes therein so admitted, and all prior proceedings in assessing the lands and levying and collecting such taxes, except when it shall be satisfactorily proven to the comptroller that any such tax was paid in the county, or that there was no legal right to levy the same, or that it arose from a double assessment, the tax levied on one of which has been paid.

**§ 103. Payment to the county treasurer of excess of arrears credited.** If the arrears of taxes on lands of nonresidents credited to the treasurer of any county by the comptroller shall exceed the state tax in such county, the comptroller shall pay such excess, or the whole amount of such arrears, if there be no state tax, after deducting therefrom any balance due from the county, to the county treasurer, and the whole amount of such arrears and taxes shall thereafter belong to the state and be collected for its benefit.

**§ 104. Cancellation of tax by comptroller.** The comptroller shall cancel any tax credited to a county upon the books in his office which he shall discover, after the transmission

of the annual transcript of rejected taxes of such county to the county treasurer, to be erroneous, or charged on lands imperfectly described, and charge such taxes to the county in which such lands shall lie, with the interest thereon from March first, in the year following the levy of the taxes, to February first next after such cancellation. The comptroller shall cancel any tax returned as unpaid if it shall be made to appear to him that previously to such return it was paid to the collector or county treasurer, and if it shall also have been paid into the state treasury, he shall cause it to be repaid out of the treasury to the person by whom such payment shall have been made.

**§ 105. Transmittal of statement of canceled taxes to board of supervisors.** The comptroller shall transmit a transcript of the returns of all taxes canceled, with the addition of interest thereon, to the county treasurer, who shall deliver a copy thereof to a supervisor of the tax district in which such taxes were assessed, by whom it shall be returned to the board of supervisors at their next annual meeting. If such tax district shall have been divided since the assessment, the county treasurer shall deliver such transcript to the board of supervisors at their next annual meeting. If any such cancellation was by reason of the tax having been paid before the same was returned by the county treasurer, such treasurer shall present the transcript to the board of supervisors of the county, and the amount of such tax, with the interest, shall be collected by such board of the collector or the county treasurer who made the erroneous returns, and shall be paid into the state treasury.

**§ 106. Correction of imperfect descriptions.** The supervisor of the tax district in which any lands are situated, upon which a tax shall have been rejected by the comptroller, or shall have been canceled and charged to the county to which it had previously been credited, shall add to the assessment-roll of the tax district in which the land is situated for the year during which a transcript of the returns of such taxes shall have been forwarded by the comptroller to the county treasurer, an accurate description of such lands, if he can obtain the same, the correct

amount of taxes thereon, the tax of each year and each kind of tax separately, and shall furnish the comptroller with all such maps and surveys of such lands as shall be required by him. Such supervisor may, if necessary, cause a survey and map of each lot or parcel returned for more perfect description to be made, and the expense of such survey and map shall be a town charge. The board of supervisors shall direct the collection of such taxes so added to such assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If any such supervisor shall not fully comply with the provisions of this section the comptroller shall not thereafter admit, but shall reject, all such reassessed, canceled or rejected taxes as may be returned to him. If such taxes are not levied upon such lands as herein required, the board of supervisors shall cause the same, with interest thereon, to be levied upon the tax district in which originally assessed, and collected with the other taxes of the same year. If the tax district shall have been divided since such assessment, such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in the limits of such original tax districts in such equitable manner as it may deem proper.

**§ 107. Nonresident taxes, when and how paid to comptroller.** The comptroller shall, at any time after August first next after receiving statement thereof from the county treasurer, furnish any person desiring to pay the taxes on any parcel of land, a certificate of the amount of such taxes, interest and charges, and the state treasurer may receive payment therefor upon such certificate, which shall be countersigned by the comptroller and entered in the books of his office. Such interest shall begin August first of such year, and be at the rate of ten per centum per annum. Any person claiming a divided or undivided part in any parcel may pay to the state treasurer any part of the amount due thereon, proportionate to the share or interest claimed by him, on the certificate of the comptroller. The remaining tax and charges shall be a lien on the residue of the land or interest only. If the land has been subdivided since the assessment, the

comptroller may require a map of the subdivisions. Any person may pay the tax for any one year on any tract or lot of land without paying the tax of any other year.

**§ 108. Deduction of overcharges.** If any tract or lot of land shall have been returned as containing a greater quantity of land than it actually contained, the amount overcharged shall be deducted. If the tax shall have been paid according to such return, the overcharge shall be refunded out of the treasury upon the production to the comptroller of satisfactory proof of the quantity actually contained in each tract or lot at the time of the assessment. No such overcharge shall be canceled nor such overpayments refunded, unless application shall be made to the comptroller before the sale of such lands, and within six years after the assessment. If the whole amount of the tax shall have been paid to the county treasurer out of the state treasury, the comptroller shall charge the amount so refunded with interest and charges thereon to the treasurer of the county to which the tax was returned, and shall transmit an account thereof to him. The county treasurer shall deliver such account to the board of supervisors at their next annual meeting, which shall cause the amount thereof to be added to the taxes of the tax district in which the tax was assessed, and when collected it shall be paid into the treasury of the county.

**§ 109. Overpaid taxes.** If it shall satisfactorily appear to the comptroller that the amount of any tax has been paid, and afterward other money has been paid into the state treasury on account of such tax, or that the amount of any tax has been overpaid to the treasurer of the state, he may draw his warrant on the treasury for the amount paid in excess of the tax due, in favor of the person paying the same.



**ARTICLE 6****Sales by Comptroller for Unpaid Taxes and Redemption of Lands**

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**§ 120. Notice of sale.** The comptroller may sell any lands heretofore or hereafter returned to him for nonpayment of any tax thereon, if such tax and the interest thereon, or any part thereof shall remain unpaid for one year after February first,

following the year in which the tax was levied. He shall make out a list of all such lands in any county and transmit to the county treasurer thereof, at least eighteen weeks before the commencement of the sale, a number of copies of such list sufficient to furnish five copies to the county treasurer, two copies to the county clerk and two copies to the clerk of each town and city in which such lands are situated. The county treasurer shall transmit the same to such officers. The comptroller shall publish such list with a notice that on a day to be specified therein and the succeeding days so much of such lands as may be necessary to discharge the taxes, interest and charges due thereon at the time of sale, will be sold at public auction at the capitol in the city of Albany. Such list shall be inserted in two newspapers published in such county, once in each week for twelve successive weeks prior to the commencement of the sale, and in the body of the newspapers and not in a supplement. If there are not two newspapers published in the county, the publication shall be in two newspapers which the comptroller shall determine to be most generally circulated in the county. Due proof of the publication of such list and notice in each newspaper shall be made and filed in the office of the comptroller within twenty days after the last publication. The expense of printing, publishing and transmitting such list shall be audited by the comptroller and paid out of the state treasury. No error in the description of the lands in any list published in any newspaper shall render any sale void or in any manner affect its validity.

**§ 121. Maps to be furnished comptroller.** The comptroller may apply to the supervisor of any town for maps of any tract of land returned from such town for nonpayment of taxes, if he deem it necessary in order to test the correctness of the description thereof, preparatory to a sale of such lands, and the supervisor shall furnish such maps at the expense of the town, if they can be procured; if not, he shall furnish such descriptions of the lands as he can obtain, with a statement of the quantity in each subdivision, if the same is divided. The treasurer of every county shall, on receiving a list of lands to be sold at a state sale transmit to the comptroller, at least one month before any state tax sale, a certified list of all lands bid in at any tax sale, in the name

of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

**§ 122. Sale, how conducted.** On the day mentioned in the notice of sale the comptroller shall commence the sale of the lands specified in the lists annexed to the notice, and continue the sale from day to day, until so much of each parcel shall be sold as will be sufficient to pay all the taxes thereon for the years for the taxes of which such sale shall be made, with the interest and charges thereon. In case no purchaser bids the amount due on any lot or parcel, the comptroller is authorized to bid in such lot or parcel for the state. The comptroller may, in his discretion, decline to receive any bid on any parcel of land, if in his opinion it is made by or for any person not acting in good faith, and any such land shall be sold at such sale the same as if such bid had not been made thereon. And in case the land is located in a county outside the forest preserve, the comptroller may sell and assign the certificate therefor at any time before the expiration of the period for redemption, on such terms as to him shall seem for the best interests of the state.

**§ 123. Purchases by comptroller for state or county.** The comptroller shall bid in for the state all lands of the state, and also all lands which may have been bid in by or for the state at any tax sale which has not been canceled, or from which said lands have not been duly redeemed, liable to be sold at any tax sale held by him, or lands that are then mortgaged to the commissioners for loaning certain moneys of the United States, and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been

canceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be subject to the same right of redemption as purchases by individuals; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale of which has not

been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

**§ 124. Withdrawal from sale of lands upon which the state has a lien.** No land against which the people of the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be withdrawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the payment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

**§ 125. Payment of bids and certificate of purchase.**

Every purchaser at any sale of lands by the comptroller under this article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

**§ 126. New certificate upon setting aside sale.** If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it would have acquired had the land been bid in for it at the sale.

**§ 127. Redemption of lands.** The owner or occupant of any lands sold by the comptroller for taxes, or any other person having an interest therein at the time of the sale, may redeem the same from such sale at any time within one year after the last day of the sale, by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with

interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

**§ 128. Redemption of lands conjointly assessed.** If the lands of one person shall be sold for taxes assessed conjointly on his lands and lands of another, and the latter shall not pay his due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover,



after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other judgments, pursuant to the provisions of this chapter, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale and conveyance, shall be presumptive evidence of all facts therein stated.

**§ 129. Prohibition of the despoliation of lands sold.** Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by leaving the same at the residence of such person, or with any member of his family of suitable age and discretion. The notice shall describe such lands, substantially as sold, shall state that they were sold for taxes by the comptroller, and that an action to recover the value of the buildings, timber or other prod-



ucts destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation. If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice shall have been made, shall be liable to pay to the holder of the tax sale certificate therefor the full value of any buildings so destroyed or removed therefrom, and of all the timber, bark or other products so cut or destroyed or removed therefrom, from the date of the sale of such land to the termination of such action, and may be restrained by injunction from committing any waste thereon.

**§ 130. Notice of unredeemed lands.** The comptroller shall, at least three months before the expiration of the one year allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for at least six weeks successively, the last publication to be at least six weeks before expiration of the year, in the newspapers designated by the board of supervisors of the county in which such lands are situated to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. If more than two newspapers in any county are designated in pursuance of law to publish the session laws, such publication shall be made in two of the newspapers so designated to be selected by the comptroller, representing different political parties. If no newspaper shall have been so designated in any county such publication shall be made in two newspapers in the county, to be selected by the comptroller, and if there shall not be two newspapers published in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.

**§ 131. Comptroller's deed and application therefor.** The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall, after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a conveyance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comptroller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such

conveyance such presumption shall be conclusive. Every certificate of conveyance executed by the comptroller under this article may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven.

**§ 132. Effect of former deeds.** Every such conveyance heretofore executed by the comptroller, county treasurer or county judge and all conveyances of the same lands by his grantee or grantees therein named, which have for two years been recorded in the office of the clerk of the county in which the lands conveyed thereby are located, and all outstanding certificates of a tax sale heretofore held by the comptroller, that shall have remained in force for two years after the last day allowed by law for redemption from such sale, shall be conclusive evidence that the sale and proceedings prior thereto, from and including the assessment of the lands, and all notices required by law to be given previous to the expiration of the time allowed for redemption, were regular and were regularly given, published and served according to the provisions of all laws directing and requiring the same or in any manner relating thereto, but all such conveyances and certificates, and the taxes and tax sales on which they are based, shall be subject to cancellation, by reason of the payment of such taxes, or by reason of the levying of such taxes by a town or ward having no legal right to assess the land on which they are laid, or by reason of any defect in the proceedings affecting the jurisdiction upon constitutional grounds, on direct application to the comptroller, or in an action brought before a competent court therefor; provided, however, that such application shall be made, or such action brought, in the case of all sales held prior to the year eighteen hundred and ninety-five, within one year from June fifteenth, eighteen hundred and ninety-six; and in the case of the sale of eighteen hundred and ninety-five and of all sales hereafter held, that such application shall be made, or such action brought, within five years from the expiration of the period allowed by law for the redemption of lands sold at the particular sale sought to be canceled.

**§ 133. Possession of lands by the state.** The comptroller may advertise once a week, for at least three weeks successively, a list of the wild, vacant and forest lands to which the state

holds title, from a tax sale or otherwise, in one or more newspapers to be selected by him, published in the county in which the lands are situated, and from and after the expiration of such time, all such wild, vacant and forest lands are hereby declared to be and shall be deemed to be in the actual possession of the comptroller, and such possession shall be deemed to continue until he has been dispossessed by the judgment of a court of competent jurisdiction.

**§ 134. Notice to occupants.** If any lot or separate tract of land sold for taxes by the comptroller and conveyed, or any part thereof shall, at the time of the expiration of one year given for the redemption thereof, be in the actual occupancy of any person, the grantee to whom the same shall have been conveyed, or the person claiming under him, shall within one year from the expiration of the time to redeem, serve a written notice on the person occupying such land, either personally or by leaving the same at the dwelling-house of the occupant, with a person of suitable age and discretion belonging to his family. If the occupant does not reside in the tax district in which the real estate is situated the notice may be served by mail in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange. Service on one joint tenant or tenant in common shall be service on all the joint tenants or tenants in common. Service on a tenant shall be service on his landlord. The term "occupant" shall be construed to mean a person who has lawfully entered upon the land so occupied, and is in possession of the same to the exclusion of every other person. And the term "occupancy" shall mean the actual lawful and exclusive use and possession of such lands and premises by such an occupant. The notice shall state in substance, the sale and conveyance of the land, the person to whom made, the amount of consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum thereon and of the sum paid for the deed, and that unless such consideration money and percentage with the sum paid for the deed, shall be paid into the state treasury for the benefit of the grantee, within six months after the time of filing in the comptroller's office of the evidence of the service of such notice, the conveyance shall become absolute

and the occupant and all others interested in the land be forever barred from all right or title thereto. No conveyance made in pursuance of this section shall be recorded until the expiration of the time mentioned in such notice, and the evidence of the service of such notice shall be recorded with such conveyance.

**§ 135. Certificate of nonredemption and completion of title.** Within one month after the service of any such notice, the grantee or person claiming under him, in order to complete his title to the land conveyed shall file with the comptroller a copy of the notice served, with the affidavit of a person, certified as credible by the officer before whom the affidavit is taken, that the notice was duly served specifying the mode of service. If the comptroller shall be satisfied that the proper notice has been duly served, and if the moneys required for the redemption of such land shall not have been paid within the six months, he shall under his hand and official seal certify such facts, and the conveyance before made shall thereupon become absolute and the occupant and all others interested in such lands shall be forever barred from all right and title thereto.

**§ 136. Redemption by occupant and certificate of redemption.** The occupant, or any other person having an interest therein at the time of the sale, may at any time within the six months mentioned in such notice redeem such land by paying into the treasury the consideration money with the addition of thirty-seven and one-half per centum thereon and the amount paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the redemption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, his grantee or person claiming under him, shall, in addition to other facts now required to be stated therein, contain a

specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing in the office of the comptroller satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum of such amount and the further addition of the sum paid for the deeds, as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by the comptroller.

**§ 137. Redemption by occupant before notice and effect of failure to redeem.** The occupant of any lot or separate tract of land sold for taxes by the comptroller, or any part thereof, or any person who had the title thereto or an interest therein at the time of the sale may, at any time before the service of such notice by the purchaser or the person claiming under him and within two years from the expiration of the year allowed by law for the redemption thereof and not thereafter, redeem any land so occupied, by filing in the office of the comptroller, satisfactory evidence of the occupancy required, and by paying to him the consideration money for which the lands to be redeemed were sold and thirty-seven and one-half per centum thereon, with the sum paid for the deed, if any. On application for such redemption the comptroller may appoint a commissioner to take all material evidence offered with reference to the occupation of the lands in question. The hearing shall be had in the county where the land is situated, on at least ten days' notice to the party applying for the redemption. The commissioner shall have the same power to issue subpoenas and proceed with the examination of witnesses under oath, as is had by a referee in a court of record. His compensation shall not exceed six dollars per day and shall be taxed by the comptroller and paid upon his warrant by the treasurer. He shall report the testimony taken by him with his opinion thereon, to the comptroller for his decision. Such occupant or other person shall also pay to the comptroller such amounts as may have been paid to the state for subsequent

taxes thereon, or for redemption from subsequent tax sales thereof, and if such lot has been legally exempt from taxation for one or more years subsequent to the sale, a sum equal to the gross amount of taxes and interest which would have been due thereon, if it had been taxed during each of the years it was so exempt, on its assessed valuation, and at the rate per centum of taxation thereon for the year when last returned to the comptroller's office. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the occupant and all other persons barred forever.

**§ 138. Lien of mortgage not affected by tax sale.**

The lien of a mortgage, duly recorded or registered at the time of the sale of any lands for nonpayment of any tax or assessment thereon, shall not be destroyed, or in any manner affected, except as provided in this section. The purchaser at any such sale shall give to the mortgagee a written notice of such sale within one year from the expiration of the time to redeem, and in case of tax sales heretofore held, where the time of redemption by mortgagees has not expired, within three years from the passage of this chapter, requiring him to pay the amount of purchase-money, with interest at the rate allowed by law in case of redemption by occupants, within six months after giving the notice. Such notice may be given either personally or in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange, and a notarial certificate thereof shall be presumptive evidence of the fact that may be recorded in the county in which the mortgage was recorded, in the same manner and with the same effect as a deed or other evidence of title of real property.

**§ 139. Redemption by mortgagee before notice.**

The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes, and before the expiration of six months from the giving of the notice required by this article to be given to a mortgagee, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the comptroller a written description of his



mortgage, and by paying to the state treasurer, upon the certificate of the comptroller, for the use of the purchaser, his heirs or assigns, the sum mentioned in his certificate, with interest at the rate allowed by law in case of redemption by occupants from the date of such certificate. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage. Provided, however, that the notice required to be given under this and the last preceding section shall be directed only to such persons as shall within two years from the time of such sale, and in case of all sales held before April twenty-fourth, eighteen hundred and ninety-seven, the date of the taking effect of chapter three hundred and seventy-three of the laws of eighteen hundred and ninety-seven, where the time allowed by law for redemption by mortgagees had not then expired, within two years from April twenty-fourth, eighteen hundred and ninety-seven, file in the office of the comptroller a notice, stating the names of the mortgagor and mortgagee, the date of the mortgage, and the amount claimed to be due thereon, and the county, town and tract in which the mortgaged premises are situated, with the number of the lot on which said mortgage is claimed to be a lien, with the name of the person or persons claiming notice, their residence, and the post-office to which such notice shall be addressed. A purchaser of mortgaged premises at a sale thereof under and in pursuance of a judgment or decree of foreclosure of a mortgage thereof, held within two years after April twenty-fourth, eighteen hundred and ninety-seven, shall be deemed in all actions and proceedings relating to the redemption of said premises from any previous tax sales thereof, to have been the holder of said mortgage and to have been entitled to take the like proceedings for the redemption of said premises from such tax sales and with the like effect, as the holder of such mortgage would have been entitled to if there had been no foreclosure of such mortgage.

**§ 140. Cancellation of sales.** The comptroller shall not convey any lands sold for taxes if he shall discover before the conveyance that the sale was for any cause invalid or ineffectual



to give title to the lands sold ; but he shall cancel the sale and forthwith cause the purchase-money and interest thereon to be refunded out of the state treasury to the purchaser, his representatives or assigns. If the error originated with the county or town officers the sum paid shall be a charge against the county from which the tax was returned, and the board of supervisors thereof shall cause the same to be assessed, levied and collected and paid into the state treasury. If he shall not discover that the sale was invalid until after a conveyance of the lands sold shall have been executed he shall, on application of any person having any interest therein at the time of the sale, on receiving proof thereof, cancel the sale, refund out of the state treasury to the purchaser, his representatives or assigns, the purchase-money and interest thereon, and recharge the county from which the tax was returned with the amount of purchase-money and interest from the time of sale, which the county shall cause to be levied and paid into the state treasury. On any such application the comptroller may appoint a commissioner with like powers and duties as in case of an application for redemption ; provided, however, that in any county which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

**§ 141. Setting aside cancellation of sale.** The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in any of the following cases :

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to be published, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such cancellation is set aside, and every such cancellation set aside by the comptroller shall in every and all respects have the same force and effect as though no cancellation thereof had ever been made.

**§ 142. Expenses of sale.** The expenses attending any sale for taxes under this article, including the expenses of printing and publishing lists and notices and transmitting copies thereof, and of all other things required to be done before the sale shall be had, shall be a charge on the lands liable to be sold; and the comptroller shall add to the taxes, interest and other charges on each parcel of land liable to be sold, an equal proportionate part of such expenses to be estimated by him.

**§ 143. Payment of moneys into state treasury.** The moneys received upon any sale and interest under this article, and for the expenses of the sale, shall be paid into the state treasury and the accounts of all persons entitled to any portion of the moneys so received for such expenses shall be audited by the comptroller and paid out of the state treasury.

**ARTICLE 7****Sales by County Treasurers for Unpaid Taxes and Redemption of Lands**

Section 150. When lands to be sold for unpaid taxes.

151. Advertisement and sale.

152. Redemption.

153. Redemption of real property stricken from tax-rolls.

154. Conveyance by county treasurer.

155. Conveyance and its effect.

156. When purchase-money to be refunded.

157. Lands which the state owns or upon which it has a lien.

158. Provisions relative to comptroller to apply to treasurer.

159. Expense of publishing notice to redeem.

160. Article not to relate to certain cities.

**§ 150. When lands to be sold for unpaid taxes.**

Whenever any tax charged on real estate, in the counties of Saint Lawrence, Lewis, Clinton and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the list of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurer of the county of Rockland may defer the sale of any parcel of nonresident real estate in such county for unpaid taxes, until the unpaid taxes thereon with accrued interest shall amount in the aggregate to the sum of two dollars.

**§ 151. Advertisement and sale.** The county treasurer shall immediately after the expiration of such six months cause to

be published at least once in each week for six weeks, in two newspapers designated for the publication of the session laws, a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice, and the succeeding days, be sold at public auction at the courthouse in the county where the same is situated, to discharge the taxes, interest and expenses that may be due thereon, at the time of such sale. Such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll of the year in which unpaid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, interest, expenses and other charges against the property for the year advertised. The comptroller may prescribe the form and manner of preparing such list, which when so prescribed shall be followed so far as possible by the several counties of the state. No such list shall be published until the same shall have been submitted to and approved by the state comptroller. On the days mentioned in such notice the county treasurer shall begin the sale of said real estate and continue the same from day to day. The charges for publishing such notice shall be seventy-five cents per folio for the first insertion, and fifty cents per folio for each subsequent insertion. The counties of Saint Lawrence, Lewis, Clinton and Oneida, and the counties of the state other than those in the forest preserve are empowered to acquire and hold such lands. Within twenty days after the time for redemption has expired the county treasurer of each of the counties of Saint Lawrence, Lewis, Clinton and Oneida shall file with the comptroller a certified statement of all tracts or parcels of land situated in the forest preserve which have been bid in by the county and have not been redeemed, and shall sell and convey to the state any tract or parcel of land specified in such statement which the comptroller shall designate within six months after such statement is filed, upon the payment of the taxes, interest and expenses due thereon at the time of the sale, and also all taxes assessed thereon since such sale, and the comptroller shall draw his warrant on the state treasurer for the amount thereof or credit the county with such

amount on the books of his office. After the expiration of such six months, in the counties of Saint Lawrence, Lewis, Clinton and Oneida, and after the time for redemption has expired in any other county, the county treasurer is authorized in the name of the board of supervisors of the county to sell and convey under his hand and seal such lands as have not been conveyed to the state in the manner and upon such terms as the board of supervisors of the county may direct.

**§ 152. Redemption.** The owner, occupant or any other person having an interest in any real estate sold for taxes as aforesaid may redeem the same at any time within one year after the last day of such sale, by paying to the county treasurer of the county, for the use of the purchaser, the sum mentioned in his certificate, together with interest thereon at the rate of ten per centum per annum, to be computed from the date of such certificate, and any tax which the holder of said certificate shall have paid between the days of sale and redemption, together with the share of the expense of the publication of notices to redeem the real estate sold in such county for unpaid taxes, as apportioned by the county treasurer to the real estate so redeemed, which expense shall be in the first instance a county charge and shall be at the same rate as that provided for the publication of notices of tax sales. In case any parcel of real estate mentioned in such notice to redeem shall not be redeemed within the one year allowed by law for such redemption then and in that event the share of the expense of the publication of notices to redeem such unredeemed real estate sold in any such county for unpaid taxes, as apportioned by the county treasurer, together with interest thereon for one year at the rate of ten per centum per annum, shall be laid before the board of supervisors of such county for reassessment as are other taxes and shall be by such board of supervisors reassessed upon the assessment-roll of the current year against such real estate and shall be a lien thereon.

**§ 153. Redemption of real property stricken from tax-rolls.** The real property struck down to a county at said tax sale and omitted from the tax-rolls as provided in section fifty of this chapter shall not be subject to further sale after

having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated. (Former sec. 152a without change of substance.)

**§ 154. Conveyance by county treasurer.** If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns. (Former sec. 153 without change.)

**§ 155. Conveyance and its effect.** A purchaser or his legal representative may, upon receiving a conveyance under and by virtue thereof, possess and enjoy for his own use the real estate described in such conveyance, unless redeemed as herein provided, and after the expiration of the time to redeem the same, may cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same manner and by the same proceedings and before the same officers as in the case of a tenant holding over after the expiration of his term without permission of his landlord. (Former sec. 154 without change.)

**§ 156. When purchase-money to be refunded.** Whenever any purchaser under such sale shall be unable to regain possession of the real estate purchased by him by reason of error or irregularity in the assessment or levying of a tax, or in proceedings for the collection thereof, the board of supervisors of the county shall refund the purchase-money so paid, with interest upon the same being presented and audited as other county charges, and such moneys shall be charged over to the tax district where the irregularity arose. (Former sec. 155 without change.)

**§ 157. Lands which the state owns or upon which it has a lien.** The county treasurer of any county not embracing a portion of the forest preserve shall, at least two months prior to any tax sale to be held by him, transmit to the comptroller an accurate and complete list of all the lands in such county to be sold thereat. The state comptroller shall, at least two weeks prior to any such tax sale, transmit to such county treasurer a list of all lands advertised to be sold at such tax sale, belonging to the state, or which shall then be mortgaged to the commissioners for loaning certain moneys of the United States, or against which the state holds a bond or lien, for any part of the purchase-money thereof, or for which the state may then hold a tax sale certificate. The county treasurer conducting such sale shall bid in for the state all lands described in the list transmitted to him by the comptroller, and shall, at the close of such sale, transmit to the comptroller a verified and itemized statement show-



ing the amount of each bid made in the name of the state thereat, and the state comptroller shall, within ten days after the receipt by him of such statement, draw his warrant on the state treasurer for the amount thereof or credit the county with the amount of such statement on the books of his office. (Former sec. 156 without change.)

**§ 158. Provisions relative to comptroller to apply to treasurer.** The provisions of article six of this chapter, entitled "sales by comptroller for unpaid taxes and redemption of lands" shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article six. (Former sec. 157 without change of substance.)

**§ 159. Expense of publishing notice to redeem.** Where a tax sale has been held by a county treasurer pursuant to this article, the expense of publishing the notice to redeem as required by section one hundred and thirty of this chapter shall be apportioned as equitably as may be between the several pieces or parcels included therein. The amount so apportioned to any parcel shall be paid to the county treasurer by the purchaser at the tax sale upon the execution of a conveyance to him. If a parcel of land is redeemed subsequent to the publication of the notice, the person redeeming shall pay to the county treasurer, in addition to the amount required by section one hundred and fifty-two, the expense of publishing the notice to redeem the same. If a parcel of land is bid in by the county and is not redeemed, the expense of publishing the notice to redeem shall be a county charge. The money received by a county treasurer for the expense of publishing the redemption notices shall be applied by him to pay the publishers therefor.

**§ 160. Article not to relate to certain cities.** This or the preceding article shall not affect any law relating to the sale of real estate for taxes in any city. (Former sec. 158 without change.)



**ARTICLE 8****State Board of Tax Commissioners; State Board of Equalization**

Section 170. State board of tax commissioners.

171. Powers and duties of state board of tax commissioners.

172. Official seal.

173. Tax commissioners to visit counties.

174. State board of equalization; powers and duties.

175. Appeals to the state board of tax commissioners from equalization by board of supervisors.

176. Appeals, how conducted.

177. Determination of appeals.

178. Costs on appeal.

**§ 170. State board of tax commissioners.** The tax commissioners now in office shall continue in office for the terms for which they were appointed, and they and their successors shall constitute the state board of tax commissioners. On the expiration of their terms the governor shall appoint three commissioners by and with the advice and consent of the senate, to hold office for three years, and so classified that the term of office of one of them shall expire with the thirty-first day of December in each year, and in case of a vacancy the appointment shall be for the unexpired term. Each commissioner shall receive an annual compensation of five thousand dollars, payable monthly, and in addition thereto the expenses actually incurred by him in the discharge of his official duties, including expenses while attending meetings of the commission.

**§ 171. Powers and duties of state board of tax commissioners.** The state board of tax commissioners shall:

First. Investigate and examine, from time to time, as to the methods of assessment within the state.

Second. Furnish local assessors with such information as may be necessary or proper to aid them in making assessments.

Third. Make such rules and regulations as may be necessary to enforce the provisions of this article and prepare forms for reports and assessment-rolls, and furnish the same to assessors and other officers at the expense of the state.

Fourth. Take testimony and hear proofs, under oath, with reference to any matter within the line of its official duty. Any member of such board may be designated for that purpose. And it may require from all state and municipal officers such information as may be necessary for the proper discharge of its duties.

Fifth. Hold meetings at an office to be assigned it in one of the state buildings at Albany, at such times as may be fixed by the chairman of the board or by adjournment thereof, or at such other places as it may designate.

Sixth. Employ a secretary, prescribe his duties and fix his salary at a sum not to exceed thirty-five hundred dollars per annum; employ not to exceed six special agents who shall be deemed the confidential agents of the board; and experts and other needed assistants and prescribe their duties. It shall fix the compensation of such employees, which shall not exceed in the aggregate the amount annually appropriated by the legislature for that purpose.

Seventh. Prepare an annual report to the legislature and recommend such changes or amendments to the tax laws as it may deem advisable.

Eighth. Perform the other powers and duties conferred upon it by law.

**§ 172. Official seal.** The state board of tax commissioners shall have and use an official seal; and the records, its proceedings and copies of all papers and documents in its possession and custody may be authenticated in the usual form, under such seal and the signature of any one of the tax commissioners or the secretary, and shall be received in evidence in the same manner and with like effect as deeds regularly acknowledged or proven. (Former sec. 170a without change.)

**§ 173. Tax commissioners to visit counties.** Two or more of the members of the state board of tax commissioners shall officially visit every county in the state at least once in two

years, and inquire into the methods of assessment and taxation, and ascertain whether the assessors faithfully discharge their duties and particularly as to their compliance with the provisions of this chapter requiring the assessment of all property not exempt from taxation at its full value. (Former sec. 172 without change.)

**§ 174. State board of equalization; powers and duties.** The commissioners of the land office and the three commissioners of taxes shall constitute the state board of equalization. The state board of equalization shall meet in the city of Albany on the first Tuesday in September in each year, for the purpose of examining and revising the valuations of real and personal property of the several counties as returned to the state board of tax commissioners, and shall fix the aggregate amount of assessment for each county, upon which the comptroller shall compute the state tax. Such board may increase or diminish the aggregate valuations of real property in any county by adding or deducting such sum as in its opinion may be just and necessary to produce a just relation between the valuations of real property in the state. But it shall, in no instance, reduce the aggregate valuations of all the counties below the aggregate valuations thereof as so returned. The comptroller shall immediately ascertain from this assessment, a copy of which shall be transmitted to him, the proportion of state tax each county shall pay, and mail a statement of the amount to the county clerk, and to the chairman and clerk of the board of supervisors of each county. (Former sec. 173 without change of substance.)

**§ 175. Appeals to the state board of tax commissioners from equalization by board of supervisors.** Any supervisor may appeal in behalf of the town, city or ward, which he wholly or in part represents, to the state board of tax commissioners, from any act or decision of the board of supervisors, in the equalization of assessments and the correction of the assessment-rolls. If such appeal is brought in behalf of a town, a majority of the town board of such town, if in behalf of a city, a majority of the supervisors representing such city, or if

the \*assessment in the wards of any city are equalized separately and such wards have separate assessment-rolls, then the alderman or aldermen representing such ward in the common council of the city, shall first consent to and approve the bringing of such appeal. Such appeal shall be brought within ten days after the delivery of the assessment-roll to the collector by filing in the office of the county clerk a notice thereof, with such consent indorsed thereon or annexed thereto, together with the affidavit of the supervisor so appealing, that in his opinion injustice has been done to such town, city or ward by the act or decision from which the appeal is taken; and also within such time, by serving personally or by mail, a duplicate or copy of such notice, consent and affidavit on the chairman or clerk of the board of supervisors, and by mailing such a copy or duplicate to the state board of tax commissioners. (Former sec. 174 without change.)

**§ 176. Appeals, how conducted.** The state board of tax commissioners may prepare a form of petition and notice of appeal from decisions of the board of supervisors in the equalization of assessments and rules and regulations in relation to bringing such appeals to a hearing or trial thereof. Such rules shall provide for a hearing on the papers and proofs submitted to the board of supervisors on making the equalization, in case the party so desires, and also, in case the notice of appeal so specifies, for the taking of additional evidence offered by either party. The appeal shall be heard in the county in which it originated. In either case such hearing shall be had at a time and place to be fixed by the board upon notice of at least twenty days by mail to the party appealing and to the clerk of the board of supervisors of the county in which the appeal is taken. If the appellant or his successor fails to appear at the time and place appointed or upon any day to which such hearing and trial shall be adjourned, the board shall make an order dismissing the appeal, which shall have the same effect as if the appeal had not been sustained after a hearing on the merits. (Former sec. 175 without change of substance.)

\* So in original.

**§ 177. Determination of appeals.** On every such hearing or trial, the state board of tax commissioners shall determine whether any, and if any, what deductions ought to be made from the aggregate corrected value of the real and personal property of such tax district as made and to what tax district or districts in such county the amount of such deductions, if any, shall be added; and shall certify their determination, in writing, to such board of supervisors and forward the same by mail within ten days thereafter to the clerk of the board, directed to him at his post-office address, and forward a copy thereof to the supervisor appealing. Such determination shall be carried into effect by such board at its next annual session. (Former sec. 176 without change.)

**§ 178. Costs on appeal.** The state board of tax commissioners shall certify the reasonable expense on every such appeal, not exceeding the sum of two thousand dollars, for services of counsel and one thousand dollars for all other expenses, including the compensation and expense of the stenographer. If such appeal is not sustained, the costs and expenses thereof so certified shall be a charge upon the tax district or districts taking such appeal and shall be levied thereon by the board of supervisors. If the appeal is sustained, the amount of such costs and expenses so certified shall be levied by the board of supervisors upon, and collected from, the county in the assessment and collection of taxes for the current year, except the tax district or tax districts whose appeal is sustained. If there shall be appeals by more than one tax district in the county, some of which are sustained and some dismissed, the state board shall decide what portion of such costs and expenses shall be borne by any tax district whose appeal is dismissed. (Former sec. 177 without change.)

**ARTICLE 9****Corporation Tax**

Section 180. Organization tax.

181. License tax on foreign corporations.

182. Franchise tax on corporations.

183. Certain corporations exempt from tax on capital stock.

184. Additional franchise tax on transportation and transmission corporations and associations.

185. Franchise tax on elevated railroads or surface railroads not operated by steam.

186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies.

187. Franchise tax on insurance corporations.

188. Franchise tax on trust companies.

189. Franchise tax on savings banks.

190. Purchase of state bonds; credit to be given.

191. Tax upon foreign bankers.

192. Reports of corporations.

193. Value of stock to be appraised.

194. Further requirements as to reports of corporations.

195. Powers of comptroller to examine into affairs of corporations.

196. Notice of statement of tax; interest.

197. Payment of tax and penalty for failure.

198. Revision and readjustment of accounts by comptroller.

199. Review of determination of comptroller by certiorari.

200. Regulations as to such writ of certiorari.

201. Warrant for the collection of taxes.

202. Information of delinquents.

Section 203. Action for recovery of taxes; forfeiture of charter of delinquent corporation.

204. Reports to be made by the secretary of state.

205. Exemptions from other state taxation.

206. Application of taxes.

207. Limitation of time.

**§ 180. Organization tax.** Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase. Provided, that in no case shall such tax be less than five dollars. Such tax shall be due and payable upon the incorporation of such corporation or upon the increase of its capital stock. Except in the case of a railroad corporation neither the secretary of state nor county clerk shall file any certificate of incorporation or article of association, or give any certificate to any such corporation or association until he is furnished a receipt for such tax from the state treasurer, and no stock corporation shall have or exercise any corporate franchise or powers, or carry on business in this state until such tax shall have been paid. And in case of a decrease of capital stock, upon which the tax required by law has been paid, and a subsequent increase thereof, a tax shall be paid only upon so much of such increase as exceeds the amount of capital stock upon which a tax has been before paid. In case of the consolidation of existing corporations into a corporation, such new corporation shall be required to pay the tax hereinbefore provided for only upon the amount of its capital stock in excess of the aggregate amount of capital stock of said corporations. This section shall not apply to state and national banks or to building, mutual loan, accumulating fund and co-operative associations. A railroad corporation need not pay such tax at the time of filing its certificate of incorporation, but shall pay the same before the public service commission shall grant a certificate, as required by the railroad law, authorizing the construction of the road as pro-

posed in its articles of association, and such certificate shall not be granted by the public service commission until it is furnished with a receipt for such tax from the state treasurer. (As amended by L. 1910, ch. 472.)

**§ 181. License tax on foreign corporations.** Every foreign corporation, except banking corporations; fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies, and building and loan associations, authorized to do business under the general corporation law, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; and if any year thereafter any such corporation shall employ an increased amount of its capital stock within this state, the same license fee shall be due and payable upon any such increase. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. The amount of capital upon which such taxes shall be paid shall be fixed by the comptroller, who shall have the same authority to examine the books and records in this state of such foreign corporations, and the employees thereof, and the same power to issue his warrant for the collection of such taxes, as he now has with regard to domestic corporations. No action shall be maintained or recovery had in any of the courts in this state by such foreign corporation after thirteen months from the time of beginning such business within the state, without obtaining a receipt from the comptroller for



the payment of the license fee upon the capital stock employed by it within this state during the first year of carrying on its business in this state. (As amended by L. 1910, ch. 340.)

**§ 182. Franchise tax on corporations.** For the privilege of doing business or exercising its corporate franchises in this state every corporation, joint-stock company or association, doing business in this state, shall pay to the state treasurer annually, in advance, an annual tax to be computed upon the basis of the amount of its capital stock, employed during the preceding year within this state, and upon each dollar of such amount. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. If the dividends upon the capital stock amount to six, or more than six per centum upon the par value of the capital stock, during any year ending with the thirty-first day of October, the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the par value of the capital stock during said year. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets do not exceed the liabilities, exclusive of capital stock, or

(2) The average price at which such stock sold during said year did not equal or exceed its par value, or

(3) If no dividend was declared,

Then each dollar of the amount of capital stock employed in this state, determined as hereinbefore provided, shall be taxed at the rate of three-fourths of one mill. If such dividend or divi-

dends amount to less than six per centum on the par value of the capital stock, and

(1) The assets exceed the liabilities, exclusive of capital stock, by an amount equal to or greater than the par value of the capital stock, or

(2) The average price at which such stock sold during said year is equal to or greater than the par value,

Then the amount of capital stock, determined as hereinbefore provided to be employed in this state, shall be taxed at the rate of one and one-half mills on each dollar of the valuation of the capital stock employed in this state, but such valuation shall not be less than

(1) The par value of such stock,

(2) The difference between the assets and liabilities, exclusive of capital stock,

(3) The average price at which such stock sold during said year.

If such corporation, joint-stock company or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more than six per centum upon the par value thereof, has been made or declared, and upon the other no dividend has been made or declared, or the dividend or dividends made or declared thereon amount to less than six per centum upon the par value thereof, then the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the capital stock upon the par value of which the dividend or dividends made or declared amount to six or more than six per centum, and in addition thereto a tax shall be charged upon the capital stock

(1) Upon which no dividend was made or declared, or

(2) Upon which the dividend or dividends made or declared did not amount to six per centum upon the par value,

At the rate as hereinbefore provided for the taxation of capital stock upon which no dividend was made or declared, or upon which the dividend or dividends made or declared did not amount to six per centum on the par value.

All corporations not taxable under the preceding paragraphs of this section shall be taxed in an amount not less than would be produced by an assessment of one and one-half mills on each one dollar of the actual value of its capital stock, determined to be employed in this state as hereinbefore provided, or one and one-half mills upon each dollar of such capital stock at the average price at which said stock sold during the said year.

**§ 183. Certain corporations exempt from tax on capital stock.** Banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations, every trust company incorporated, organized or formed, under, by or pursuant to a law of this state, and any company authorized to do a trust company business, solely or in connection with any other business, under a general or special law of this state, laundering corporations, manufacturing corporations to the extent only of the capital actually employed in this state in manufacturing, and in the sale of the product of such manufacturing, mining corporations wholly engaged in mining ores within this state, agricultural and horticultural societies or associations, and corporations, joint-stock companies or associations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes, and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by section one hundred and eighty-two of this chapter. But such a laundering, manufacturing or mining corporation shall not be exempted from the payment of such tax, unless at least forty per centum of the capital stock of such corporation is invested in property in this state and used by it in its laundering, manufacturing or mining business in this state.

**§ 184. Additional franchise tax on transportation and transmission corporations and associations.** Every corporation and joint-stock association formed for steam surface railroad, canal, steamboat, ferry, express, navigation, pipeline, transfer, baggage express, telegraph, telephone, palace car or sleeping car purposes, and every other transportation corporation not liable to taxation under sections one hundred and eighty-five or one hundred and eighty-six of this chapter, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within this state, which shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character.

**§ 185. Franchise tax on elevated railroads or surface railroads not operated by steam.** Every corporation, joint-stock company or association owning or operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. Any such railroad corporation whose property is leased to another railroad corporation shall only be required under this section to pay a tax of three per centum upon the dividends declared and paid in excess of four per centum upon the amount of its capital stock.

**§ 186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies.** Every corporation, joint-stock com-

pany or association formed for supplying water or gas, or for electric or steam heating, lighting or power purposes, shall pay to the state for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual tax which shall be five-tenths of one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. The term "gross earnings" as used in this section means all receipts from the employment of capital without any deduction.

**§ 187. Franchise tax on insurance corporations.**

An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state equal to one per centum on the gross amount of premiums received during the preceding calendar year for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, credits, or any other substitute for money, shall be paid annually into the treasury of the state on or before the first day of June by the following corporations:

1. Every domestic insurance corporation, incorporated, organized or formed under, by or pursuant to a general or special law;
2. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any other state of the

United States, and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business;

3. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any state without the United States, or of any foreign country, except such a corporation doing a life, health or casualty insurance business, and doing business in this state; but the tax on gross premiums of a corporation so incorporated, organized or formed and doing a fire or marine insurance business within the state shall be equal to five-tenths of one per centum. This section does not apply to a fraternal beneficiary society, order or association, a corporation for the insurance of domestic animals, a town or county co-operative insurance corporation, nor to any corporation subject to the supervision of or required by or in pursuance of law to report to the superintendent of banks; but this section does apply to an individual, or partnership, or association of underwriters known as Lloyds in so far as corporations doing the same kind of insurance business are subject to its provisions. The taxes imposed by this section shall be in addition to all other fees, licenses or taxes imposed by this or any other law, except that in assessing taxes under the reciprocal provisions of section thirty-four of the insurance law, credit shall be allowed for any taxes paid under this section. The term "insurance corporations" as used in this article, shall include a corporation, association, joint-stock company or association, person, society, aggregation or partnership by whatever name known doing an insurance business in this state.

**§ 188. Franchise tax on trust companies.** Every trust company incorporated, organized or formed under, by or pursuant to a law of this state, and any company authorized to do a trust company's business solely or in connection with any other business, under a general or special law of this state, shall pay to the state annually for the privilege of exercising its cor-

porate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the amount of its capital stock, surplus, and undivided profits. (Former sec. 187a without change of substance.)

**§ 189. Franchise tax on savings banks.** Every savings bank incorporated, organized or formed under, by or pursuant to a law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the par value of its surplus and undivided earnings. (Former sec. 187b without change.)

**§ 190. Purchase of state bonds; credit to be given.** Every corporation, company or association required by section one hundred and eighty-seven, one hundred and eighty-eight, or one hundred and eighty-nine of this chapter, to pay to the state an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings, or one or more, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, which shall own any of the bonds of the state of New York, shall have credited to it annually to apply upon or in lieu of the payment of such tax an amount equal to one per centum of the par value of all such bonds of the state, bearing interest at a rate not exceeding three per centum per annum, owned by such corporation, company or association, and registered in its name or registered in the name of a public department, a public officer or officers of this state, or of any other state, or of the United States, in trust for such corporation, company or association, on the thirtieth day of June prior to the date when such tax shall become due and payable; provided, however, that there shall in no case be credited to any such corporation, company or association an amount in excess of the amount due to the state from such corporation, company or

association for taxes payable to the state under this chapter for the fiscal year for which such credit is given; and further provided that any such credit so allowed under this section shall not bear interest. (Former sec. 187c without change of substance.)

**§ 191. Tax upon foreign bankers.** Every foreign banker doing business in this state, shall annually pay to the treasurer a tax of five per centum on the amount of interest or compensation of any kind earned and collected by him on money loaned, used or employed in this state by such banker. The term "doing a banking business," as used in this section, means doing such business as a corporation may be created to do under article three of the banking law, or doing any business which a corporation is authorized by such article to do. The term "foreign banker doing a banking business in this state," as used in this section, includes:

1. Every foreign corporation doing a banking business in this state, except a national bank.

2. Every unincorporated company, partnership or association of two or more individuals, organized under or pursuant to the laws of another state or country, doing a banking business in this state.

3. Every other unincorporated company, partnership, or association, of two or more individuals, doing a banking business in this state, if the members thereof, owning more than a majority interest therein, or entitled to more than one-half of the profits thereof, or who would, if it were dissolved, be entitled to more than one-half of the net assets thereof, are not residents of this state.

4. Every nonresident of this state, doing a banking business in this state, in his own name and right only. (Former sec. 188 without change of substance.)

**§ 192. Reports of corporations.** Corporations liable to pay a tax under this article shall report as follows:

1. Corporations paying franchise tax. Every corporation, association or joint-stock company liable to pay a tax under section one



hundred and eighty-two of this chapter shall, on or before November fifteenth in each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in, the date and rate per centum of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during such year.

2. Transportation and transmission corporations. Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transportation or transmission business originating and terminating within this state.

3. Elevated and surface railroad corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter, shall, on or before August first of each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

4. Water-works, gas, electric, steam-heating, lighting and power corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-six of this chapter, shall, on or before December first of each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during

the year ending with October thirty-first, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

5. Insurance corporations. Every insurance corporation liable to pay a tax under section one hundred and eighty-seven of this chapter, shall, on or before March first in each year, make a written report to the comptroller of its condition at the close of its business on December thirty-first preceding, stating the gross amount of all premiums referred to in section one hundred and eighty-seven of this chapter, received during the preceding calendar year on business done thereby in this state during the year ending with such day and at all times prior thereto, whether the premiums were in money or in the form of notes, credits or other substitutes for money.

6. Foreign bankers. Every foreign banker liable to pay a tax under section one hundred and ninety-one of this chapter shall, on or before February first in each year, make a written report to the comptroller of the condition of his business on December thirty-first preceding, stating the amount of tax for which he is liable under this article, and giving in detail the facts required by the last preceding section for the purpose of ascertaining and computing the same.

7. Trust companies. Every company liable to pay a tax under section one hundred and eighty-eight of this chapter shall, on or before August first in each year, make a written report to the comptroller of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the comptroller may require.

8. Savings banks. Every savings bank liable to pay a tax under section one hundred and eighty-nine of this chapter, shall on or before August first in each year, make a written report

to the comptroller of its condition at the close of business on June thirtieth preceding, stating the par value of its surplus, and undivided earnings and containing such other data, information or matter as the comptroller may require. (Former sec. 189 without change of substance.)

**§ 193. Value of stock to be appraised.** If the dividend or dividends amount to less than six per centum on the par value of the capital stock, or no dividend is declared, the president, treasurer or secretary of the company liable to pay a tax under the provisions of section one hundred and eighty-two of this chapter, shall, under oath, between the first and fifteenth days of November in each year, estimate and appraise the capital stock of such company at its actual value.

And shall forward the same to the comptroller with the report provided for in the last section. If the comptroller is not satisfied with the valuation so made and returned he is authorized and empowered to make a valuation thereof, and settle an account upon the valuation so made by him, and the taxes, penalties and interest to be paid the state. (Former sec. 190 without change.)

**§ 194. Further requirements as to reports of corporations.** Every report required by this article shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the corporation, association or joint-stock company or of the person or one of the persons, or the members of the partnership making the same, to the effect that the statements contained therein are true. Such reports shall contain any other data, information or matter which the comptroller may require to be included therein, and he may prescribe the form in which such reports shall be made and the form of oath thereto. When so prescribed such forms shall be used in making the report. The comptroller may require at any time a further or

supplemental report under this article, which shall contain information and data upon such matters as the comptroller may specify. (Former sec. 191 without change.)

**§ 195. Powers of comptroller to examine into affairs of corporations.** In case any report required by any of the preceding sections of this article shall be unsatisfactory to the comptroller, or if any such report is not made as herein required, the comptroller is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by him for the taxes, percentage and interest due the state from such corporation, association, joint-stock company, person or partnership. The comptroller shall also have power to examine or cause to be examined, in case of a failure to report or in case the report is unsatisfactory to him, the books and records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for his information, either personally or he may appoint a commissioner by a written appointment under his hand and official seal for that purpose. Every commissioner so appointed shall be authorized to make such examination and take such testimony and hear such proofs and report the proofs and testimony so taken and the result of his examination so made and the facts found by him to the comptroller. The comptroller shall, therefrom, or from any other data which shall be satisfactory to him, order and state an account for the tax due the state, together with the expenses of such examination and the taking of such testimony and proofs. Such expenses shall be fixed and adjusted by the comptroller. (Former sec. 192 without change.)

**§ 196. Notice of statement of tax; interest.** Upon auditing and stating every account for taxes or other charges under this article, the comptroller shall forthwith send notice

thereof in writing to the person, partnership, company, association or corporation against whom the same is made, which notice may be mailed to the post-office address of such person, partnership, association, company or corporation. All accounts so audited and stated shall bear interest upon the total amount found due thereon to the state, for taxes, percentage, interest and other charges, from the expiration of thirty days after sending such notice until payment thereof shall be made. (Former sec. 193 without change.)

**§ 197. Payment of tax and penalty for failure.**

A tax imposed by section one hundred and eighty-two or one hundred and eighty-six of this chapter shall be due and payable into the state treasury on or before the fifteenth day of January in each year. A tax imposed by section one hundred and eighty-four of this chapter on a transportation or transmission corporation, or by section one hundred and eighty-five, on elevated railroads or surface railroads not operated by steam, shall be due and payable into the state treasury on or before the first day of August in each year. A tax imposed by section one hundred and eighty-seven of this chapter on an insurance corporation shall be due and payable into the state treasury on or before the first day of June in each year. A tax imposed by section one hundred and eighty-eight or one hundred and eighty-nine shall be due and payable into the state treasury on or before the first day of September in each year. A tax imposed by section one hundred and ninety-one of this chapter on a foreign banker shall be due and payable into the state treasury on or before February first in each year. If such tax in any case is not paid within thirty days after the same becomes due, or if the report of any such corporation is not made within the time required by this article, the corporation, association, joint-stock company, person or partnership, liable to pay the tax, shall pay into the state treasury, in addition to the amount of such tax, a sum equal to five per centum thereof, and one per centum additional for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith. Every corporation,

association, joint-stock company, person or partnership failing to make the annual report required by this article, or failing to make any special report required by the comptroller, within any reasonable time to be specified by him, shall forfeit to the people of the state the sum of one hundred dollars for every such failure, and the additional sum of ten dollars for each day that such failure continues. Such tax shall be a lien upon and bind all the real and personal property of the corporation, joint-stock company or association liable to pay the same from the time when it is payable until the same is paid in full. (Former sec. 194 without change of substance.)

**§ 198. Revision and readjustment of accounts by comptroller.** If an application be filed with the comptroller by the party against whom the account is stated or by the attorney-general within one year from the time any such account shall have been audited and stated, the comptroller may at any time, upon notice thereof sent to the person, partnership, company, association or corporation against whom it is stated, revise and readjust such account and if it shall be made to appear upon any such application, by evidence submitted to him or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded, or that payment has been legally made or exacted of any such account, he shall resettle the same according to law and the facts, and charge or credit, as the case may require, the difference, if any, resulting from such revision or resettlement upon the accounts for taxes of or against any such person, partnership, company, association or corporation. Such credit, whether allowed before or after the passage of this chapter may be, by the person, partnership, company, association or corporation in whose favor it is allowed, assigned to a person, partnership, company, association or corporation liable to pay taxes under article nine of this chapter, and the assignee of the whole or any part of such credit on filing with the comptroller such assignment shall thereupon be entitled to credit on the books of the comptroller for the amount thereof on

the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. The comptroller shall forthwith send written notice of his determination upon such application to the applicant, and to the attorney-general, which notice may be sent by mail to his post-office address. (Former sec. 195 without change of substance.)

**§ 199. Review of determination of comptroller by certiorari.** The determination of the comptroller upon any application made to him by any person, partnership, company, association or corporation for a revision and resettlement of any account, as prescribed in this article, may be reviewed both upon the law and the facts upon certiorari by the supreme court at the instance of any person, partnership, company, association or corporation affected thereby, and in the name and on behalf of the people of the state. For the purpose of such review the comptroller shall return, on such certiorari, the accounts and all the evidence before him on such application, and all the papers and proofs upon the original statement of such account and all proceedings thereon. If the original or resettled accounts shall be found erroneous or illegal, either in point of law or of fact, by the supreme court, upon any such review, the accounts reviewed shall then be corrected and restated, and from any determination of the supreme court upon any such review an appeal to the court of appeals may be taken by either party. (Former sec. 196 without change.)

**§ 200. Regulations as to such writ of certiorari.** No certiorari to review any audit and statement of an account or any determination by the comptroller under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such determination. Eight days' notice shall be given to the comptroller of the application for such writ. The full amount of the taxes, percentage, interest and other charges audited and stated in such ac-



count must be deposited with the state treasurer before making the application and an undertaking filed with the comptroller, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the comptroller affirmed, the applicant for the writ will pay all costs and charges which may accrue against him or it in the prosecution of the writ, including costs of all appeals. (Former sec. 197 without change.)

**§ 201. Warrant for the collection of taxes.** After the expiration of thirty days from the sending by the comptroller of a notice of a statement of an account as provided in this article, unless the amount of such account shall have been paid or deposited with the state treasurer, if an appeal or other proceedings have been taken to review the same, and the undertaking given as provided in this article, the comptroller may issue a warrant under his hand and official seal, directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and personal property of the person, partnership, company, association or corporation against which such account is stated, found within his county for the payment of the amount thereof with interest thereon and costs of executing the warrant, and to return such warrant to the comptroller and pay to the state treasurer the money collected by virtue thereof, by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the person, partnership, company, association or corporation against which it is issued, from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner. (Former sec. 198 without change.)



**§ 202. Information of delinquents.** It shall be the duty of any person having knowledge of the evasion of taxation under this article by any corporation, association, joint-stock company, partnership or person liable to taxation thereunder, or any omission on their part to make the reports required by this article, to make a written report thereof to the comptroller of the state, with such information as may be in his possession as may lead to the recovery of any taxes due the state therefrom. If, in his opinion, the interests of the state require it, the comptroller may employ such person to assist in the collection and preparation of evidence and in the prosecution and trial of actions for such taxes, and so much of the same, not exceeding ten per centum thereof, as may be collected from any such delinquent corporation, association, company, partnership or person, by reason of such report and such services, as shall have been agreed upon between such person and the comptroller or attorney-general as a compensation therefor, shall be paid to such person, and nothing shall be paid to such person for such report or services unless there shall be a recovery of taxes by reason thereof. (Former sec. 199 without change.)

**§ 203. Action for recovery of taxes; forfeiture of charter of delinquent corporations.** An action may be brought by the attorney-general, at the instance of the comptroller, in the name of the state, to recover the amount of any account audited and stated by the comptroller under the provisions of this article. If any such account shall remain unpaid at the expiration of one year after notice of the statement thereof has been sent as required by this article, and the comptroller is satisfied that the failure to pay the same is intentional, he shall so report to the attorney-general, who shall immediately bring an action, in the name of the people of the state, for the forfeiture of the franchise of any corporation, joint-stock company or association failing to make such payment, and if it is found that such failure was intentional, judgment shall be rendered in such action

for the forfeiture of its franchise and for its dissolution, and thereafter such franchise shall be annulled. (Former sec. 200 without change.)

**§ 204. Reports to be made by the secretary of state.** The secretary of state shall transmit on the first day of each month to the comptroller a report of the stock corporations whose certificates of incorporation are filed, or of the foreign stock corporations to whom a certificate of authority has been issued to do business in this state, during the preceding month. Such report shall state the name of the corporation, its place of business, the amount of its capital stock, its purposes or objects, the names and places of residence of its directors, and, if a foreign corporation, its place of business within the state. The comptroller may prescribe the forms and furnish the blanks for such reports. The secretary of state shall make like reports to the comptroller whenever required by him relating to any such corporations whose certificates have been filed or to whom a certificate of authority has been issued prior to the time when this article takes effect, and during any period of time specified by the comptroller in his request for such report. (Former sec. 201 without change.)

**§ 205. Exemptions from other state taxation.** The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, if all taxes due and payable under this article have been paid thereby. The personal property of every corporation taxable under section one hundred and eighty-eight of this article, other than for an organization tax, and as provided in the banking law, shall be exempt from assessment and taxation for all other purposes. The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corpo-

ration and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this chapter shall not be taxed as an individual for such stock. Personal property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of section twenty-four of this chapter. (Former sec. 202 without change of substance.)

**§ 206. Application of taxes.** The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon. (Former sec. 203 without change.)

**§ 207. Limitation of time.** The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the corporation tax law. (Part of former Article 13, § 282.)

**ARTICLE 10****Taxable Transfers**

Section 220. Taxable transfers.

221. Exceptions and limitations.

222. Accrual and payment of tax.

223. Discount and interest.

224. Lien of tax and collection by executors, administrators and trustees.

225. Refund of tax erroneously paid.

226. Taxes upon devises and bequests in lieu of commissions.

227. Liability of certain corporations to tax.

228. Jurisdiction of the surrogate.

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236. Receipts from county treasurer or comptroller.

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240. Reports of county treasurer.

241. Report of state comptroller; payment of taxes.

242. Application of taxes.

243. Definitions.

244. Exemptions in article one not applicable.

245. Limitation of time.

**§ 220. Taxable transfers.** A tax shall be and is hereby imposed upon the transfer of any property, real or personal of the value of more than one hundred dollars or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations not exempt by law from taxation on real or personal property, in the following cases:

1. When the transfer is by will or by the intestate laws of this state from any person dying seized or possessed of the property while a resident of the state.

2. When the transfer is by will or intestate law, of property within the state, and the decedent was a nonresident of the state at the time of his death.

3. Whenever the property of a resident decedent, or the property of a nonresident decedent within this state, transferred by will, is not specifically bequeathed or devised, such property shall, for the purposes of this article, be deemed to be transferred proportionately to, and divided pro rata among all the general legatees and devisees named in said decedent's will, including all transfers under a residuary clause of such will.

4. When the transfer is of property made by a resident or by a nonresident when such nonresident's property is within this state, by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death.

5. When any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof by any such transfer, whether made before or after the passage of this chapter.

6. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this chapter, such appointment when made shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person or corporation pos-

sessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this chapter shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

7. The tax imposed hereby shall be at the rate of five per centum upon the clear market value of such property, except as otherwise prescribed in the next section. (As amended by L. 1910, ch. 706.)

**§ 221. Exceptions and limitations.** When property, real or personal, or any beneficial interest therein, of the value of not more than five hundred dollars, passes by any such transfer to or for the use of any father, mother, husband, wife, child, brother, sister, wife or widow of a son or the husband of a daughter, or any child or children adopted as such in conformity with the laws of this state, of the decedent, grantor, donor or vendor, or to any child to whom any such decedent, grantor, donor or vendor for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, and provided also that, except in the case of a stepchild, the parents of such child shall have been deceased when such relationship commenced, or to any lineal descendant of such decedent, grantor, donor or vendor born in lawful wedlock, such transfer of property shall not be taxable under this article; if real or personal property, or any beneficial interest therein, so transferred is of the value of more than five hundred dollars, it shall be taxable under this article at the rate of one per centum upon the clear market value

of such property except as herein provided. No such tax shall be assessed upon property, real or personal, or any beneficial interest therein so transferred to a father, mother, widow or minor child of the decedent, grantor, donor or vendor, if the amount so transferred to such father, mother, widow or minor child is the sum of five thousand dollars or less; but if the amount so transferred to a father, mother, widow or a minor child is over five thousand dollars the excess shall be taxable at the rate of one per centum upon the clear market value of such property as hereinbefore provided. The rates of taxation hereinbefore prescribed in this and the preceding section are hereby designated as "primary rates." Whenever any property, real or personal, or any beneficial interest therein which passes by any such transfer to or for the use of any person or corporation, shall exceed the amount of twenty-five thousand dollars over and above the exemptions hereinbefore provided the rate of taxation shall be as follows:

Upon all amounts in excess of the said twenty-five thousand dollars and up to and including the sum of one hundred thousand dollars, twice the primary rates;

Upon all amounts in excess of the said one hundred thousand dollars and up to and including the sum of five hundred thousand dollars, three times the primary rates;

Upon all amounts in excess of the said five hundred thousand dollars and up to and including the sum of one million dollars, four times the primary rates;

Upon all amounts in excess of the said one million dollars, five times the primary rates. But any property devised or bequeathed for religious ceremonies, observances or commemorative services of or for the deceased donor, or to any person who is a bishop or to any religious, educational, charitable, missionary, benevolent, hospital or infirmary corporation, including corporations organized exclusively for bible or tract purposes, shall be exempted from and not subject to the provisions of this article.

There shall also be exempted from and not subject to the provisions of this article personal property other than money or securities bequeathed to a corporation or association organized exclusively for the moral or mental improvement of men or women or for scientific, literary, library, patriotic, cemetery or historical purposes or for the enforcement of laws relating to children or animals or for two or more of such purposes and used exclusively for carrying out one or more of such purposes. But no such corporation or association shall be entitled to such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees or if it be not in good faith organized or conducted exclusively for one or more of such purposes. (As amended by L. 1910, ch. 600 and 706.)

**§ 222. Accrual and payment of tax.** All taxes imposed by this article shall be due and payable at the time of the transfer, except as herein otherwise provided. Taxes upon the transfer of any estate, property or interest therein limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the fair market value thereof can not be ascertained at the time of the transfer as herein provided, shall accrue and become due and payable when the persons or corporations beneficially entitled thereto shall come into actual possession or enjoyment thereof. Such tax shall be paid to the state comptroller in a county in which the office of appraiser is salaried, and in other counties, to the county treasurer, and said state comptroller or county treasurer shall give, and every execu-



tor, administrator or trustee shall take, duplicate receipts from him of such payment as provided in section two hundred and thirty-six.

**§ 223. Discount and interest.** If such tax is paid within six months from the accrual thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accrual thereof, interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax can not be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per centum shall be charged.

**§ 224. Lien of tax and collection by executors, administrators and trustees.** Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is so transferred, and the executors, administrators and trustees of every estate so transferred shall be personally liable for such tax until its payment. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such executor, administrator or trustee having in charge or in trust any legacy or property for distribution subject to such tax shall deduct the tax therefrom and shall pay over the same to the state comptroller or county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this article to any person until he shall have collected the tax thereon. If

any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien or charge on such real property until paid; and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section two hundred and thirty-five of this chapter. If any such legacy shall be given in money to any such person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him, to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

**§ 225. Refund of tax erroneously paid.** If any debts shall be proven against the estate of a decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required by order of the surrogate having jurisdiction, on notice to the state comptroller, to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be repaid to him by the executor, administrator or trustee, if the tax has not been paid to the state comptroller or county treasurer; or if such tax has been paid to such state comptroller or county treasurer, such officer shall refund out of the funds in his hands or custody to the credit of such taxes such equitable proportion of the tax, and credit himself with the same in the account required to be rendered by him under this article. If after the payment of any tax in pursuance of an order fixing such tax, made by the surrogate having jurisdiction, such order be modified or reversed within two years from and after the date of entry of the order fixing the tax, on due notice to the state comptroller, the state

comptroller shall, if such tax was paid in a county in which the office of appraiser is salaried, refund to the executor, administrator, trustee, person or persons by whom such tax was paid, the amount of any moneys paid or deposited on account of such tax in excess of the amount of the tax fixed by the order modified or reversed, out of the funds in his hands or custody to the credit of such taxes, and to credit himself with the same in the account required to be rendered by him under this article, or if paid in a county in which the office of appraiser is not salaried, he shall by warrant direct and allow the county treasurer of the county to refund such amount in the same manner; but no application for such refund shall be made after one year from such reversal or modification, and the representatives of the estate, legatees, devisees or distributees entitled to any refund under this section shall not be entitled to any interest upon such refund, and the state comptroller shall deduct from the fees allowed by this article to the county treasurer the amount theretofore allowed him upon such overpayment. Where it shall be proved to the satisfaction of the surrogate that deductions for debts were allowed upon the appraisal, since proved to have been erroneously allowed, it shall be lawful for such surrogate to enter an order assessing the tax upon the amount wrongfully or erroneously deducted.

**§ 226. Taxes upon devises and bequests in lieu of commissions.** If a testator bequeaths or devises property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law in similar cases shall be taxable under this article.

**§ 227. Liability of certain corporations to tax.** If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a

decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state comptroller or the treasurer of the proper county on the transfer thereof. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control securities, deposits, or other assets belonging to or standing in the name of a decedent who was a resident or nonresident, or belonging to, or standing in the joint names of such a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or to the survivor or survivors when held in the joint names of a decedent and one or more persons, or upon their order or request, unless notice of the time and place of such intended delivery or transfer be served upon the state comptroller at least ten days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, corporation, bank or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the name of a decedent, or belonging to, or standing in the joint names of a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed on account of the delivery or transfer of such securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, under the provisions of this article, unless the state comptroller consents thereto in writing. And it shall be lawful for the said state comptroller, personally or by representative, to examine said securities, deposits or assets at the time of such delivery or transfer. Failure to serve

such notice or failure to allow such examination or failure to retain a sufficient portion or amount to pay such tax and interest as herein provided shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons liable to the payment of the amount of the tax and interest due or thereafter to become due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, and in addition thereto, a penalty of not less than five or more than twenty-five thousand dollars; and the payment of such tax and interest thereon, or of the penalty above prescribed, or both, may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

**§ 228. Jurisdiction of the surrogate.** The surrogate's court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this article, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this article, and to do any act in relation thereto authorized by law to be done by a surrogate in other matters or proceedings coming within his jurisdiction; and if two or more surrogates' courts shall be entitled to exercise any such jurisdiction, the surrogate first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other surrogate. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the provisions of article seven, title three, chapter eighteen of the code of civil procedure shall set forth the name of the state comptroller as a person to be cited as therein prescribed, and a true and correct statement of all the decedent's property in this state and the value thereof; and upon the presentation thereof the surrogate shall issue a citation directed to the state comptroller; and upon the return of the citation the surrogate shall

determine the amount of the tax which may be or become due under the provisions of this article and his decree awarding the letters may contain any provision for the payment of such tax or the giving of security therefor which might be made by such surrogate if the state comptroller were a creditor of the decedent.

**§ 229. Appointment of appraisers, stenographers and clerks.** The state comptroller shall appoint and may at pleasure remove not to exceed six persons in the county of New York; three persons in the county of Kings, and one person in the counties of Albany, Dutchess, Erie, Monroe, Nassau, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk and Westchester, to act as appraisers therein. The appraisers so appointed shall receive an annual salary to be fixed by the state comptroller, together with their actual and necessary traveling expenses and witness fees, as hereinafter provided, payable monthly by the state comptroller out of any funds in his hands or custody on account of transfer tax. The salaries of each of the appraisers so appointed shall not exceed the following amounts: In New York county, four thousand dollars; in Kings county, four thousand dollars; in Erie county, three thousand dollars; in Westchester and Albany counties, twenty-five hundred dollars; in Nassau county, two thousand dollars; in Queens, Monroe and Onondaga counties, one thousand five hundred dollars; in Dutchess, Oneida, Orange, Rensselaer, Richmond and Suffolk counties, one thousand dollars. Each of the said appraisers shall file with the state comptroller his oath of office and his official bond in the penal sum of not less than one thousand dollars, in the discretion of the state comptroller, conditioned for the faithful performance of his duties as such appraiser, which bond shall be approved by the attorney-general and the state comptroller. The state comptroller shall retain out of any funds in his hands on account of said tax the following amounts: First, a sum sufficient to provide the appraisers of New York county with six stenographers, three clerks and an examiner of values, of Kings county with three stenographers,

and of Erie county with one clerk, appointed by the state comptroller, whose salary shall not exceed fifteen hundred dollars a year each. Second, a sum to be used in defraying the expenses for office rent, stationery, postage, process serving and other similar expenses necessarily incurred in the appraisal of estates, not exceeding ten thousand five hundred dollars a year in New York county, and three thousand dollars a year in Kings county. Third, a sum not exceeding ten thousand dollars to be used in defraying the expenses for extra clerical and stenographic services in the transfer tax bureau of the comptroller's office at Albany, during the period ending September thirtieth, nineteen hundred and eleven. (As amended by L. 1909, ch. 283, and L. 1910, ch. 706.)

**§ 230. Proceedings by appraiser.** In each county in which the office of appraiser is not salaried the county treasurer shall act as appraiser. The surrogate, either upon his own motion, or upon the application of any interested person, including the state comptroller, shall by order direct the person or one of the persons appointed pursuant to section two hundred and twenty-nine of this article in counties in which the office of appraiser is salaried, and in other counties, the county treasurer, to fix the fair market value of property of persons whose estates shall be subject to the payment of any tax imposed by this article.

Every such appraiser shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be appraised, including the state comptroller, and to such persons as the surrogate may by order direct, of the time and place when he will appraise such property. He shall at such time and place appraise the same at its fair market value as herein prescribed; and for that purpose the said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses before him and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make report thereof and of such value in writing, to the said surrogate, together with the



depositions of the witnesses examined, and such other facts in relation thereto and to said matter as the surrogate may order or require. Every appraiser, except in the counties in which the office of appraiser is salaried, for which provision is hereinbefore made, shall be paid by the state comptroller and after the audit of said state comptroller, his actual and necessary traveling expenses and the fees paid such witnesses, which fees shall be the same as those now paid to witnesses subpoenaed to attend in courts of record, payment to be made out of funds in the hands of the county treasurer of the proper county on account of the tax imposed under the provisions of this article.

The value of every future or limited estate, income, interest or annuity dependent upon any life or lives in being, shall be determined by the rule, method and standard of mortality and value employed by the superintendent of insurance in ascertaining the value of policies of life insurance and annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum.

In estimating the value of any estate or interest in property, to the beneficial enjoyment or possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made on account of any contingent incumbrance thereon, nor on account of any contingency upon the happening of which the estate or property or some part thereof or interest therein might be abridged, defeated or diminished; provided, however, that in the event of such incumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgment, defeat or diminution of said estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax on account of the incumbrance when taking effect, or so much as will reduce the same to the amount which would have been assessed on account of the actual duration or extent of the estate or interest enjoyed. Such return of tax shall be made in the manner provided by section two hundred and twenty-five of this article.



Where any property shall, after the passage of this chapter, be transferred subject to any charge, estate or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase accruing to any person or corporation upon the extinction or determination of such charge, estate or interest, shall be deemed a transfer of property taxable under the provisions of this article in the same manner as though the person or corporation beneficially entitled thereto had then acquired such increase from the person from whom the title to their respective estates or interests is derived.

When property is transferred in trust or otherwise, and the rights, interest or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this article, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred; provided, however, that on the happening of any contingency whereby the said property, or any part thereof, is transferred to a person or corporation exempt from taxation under the provisions of this article, or to any person taxable at a rate less than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this article, with interest thereon at the rate of three per centum per annum from the time of payment. Such return of overpayment shall be made in the manner provided by section two hundred and twenty-five of this article.

Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance, shall be appraised at their full, undiminished value when the persons entitled thereto shall come into the beneficial enjoyment

or possession thereof, without diminution for or on account of any valuation theretofore made of the particular estates for purposes of taxation, upon which said estates in expectancy may have been limited.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee it shall be taxed as if there were no possibility of such divesting.

The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the surrogate and the other in the office of the state comptroller.

**§ 231. Determination of surrogate.** From such report of appraisal and other proof relating to any such estate before the surrogate, the surrogate shall forthwith, as of course, determine the cash value of all estates and the amount of tax to which the same are liable; or the surrogate may so determine the cash value of all such estates and the amount of tax to which the same are liable, without appointing an appraiser.

The superintendent of insurance shall, on the application of any surrogate, determine the value of any such future or contingent estates, income or interest therein limited, contingent, dependent or determinable upon the life or lives of persons in being, upon the facts contained in any such appraiser's report, and certify the same to the surrogate, and his certificate shall be conclusive evidence that the method of computation adopted therein is correct.

The surrogate shall immediately give notice, upon the determination by him as to the value of any estate which is taxable under this article, and of the tax to which it is liable, to all persons known to be interested therein, and shall immediately forward a copy of such taxing order to the state comptroller. The surrogate shall also forward to the state comptroller copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption.

If, however, it appear at any stage of the proceedings that any of such persons known to be interested in the estate is an

infant or an incompetent, the surrogate may, if the interest of such infant or incompetent is presently involved and is adverse to that of any of the other persons interested therein, appoint a special guardian of such infant; but nothing in this provision shall affect the right of an infant over fourteen years of age or of any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian for such infant at any stage of the proceedings.

**§ 232. Appeal and other proceedings.** The state comptroller or any person dissatisfied with the appraisement or assessment and determination of tax may appeal therefrom to the surrogate within sixty days from the fixing, assessing and determination of tax by the surrogate as herein provided, upon filing in the office of the surrogate a written notice of appeal, which shall state the grounds upon which the appeal is taken; but no costs shall be allowed by the surrogate on such appeal.

Within two years after the entry of an order or decree of a surrogate determining the value of an estate and assessing the tax thereon, the state comptroller may, if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to a justice of the supreme court of the judicial district embracing the surrogate's court in which the order or decree has been filed, for a reappraisal thereof. The justice to whom such application is made may thereupon appoint a competent person to reappraise such estate. Such appraiser shall possess the powers and be subject to the duties of an appraiser under section two hundred and thirty and shall receive compensation at the rate of five dollars per day for every day actually and necessarily employed in such appraisal. Such compensation shall be payable by the state comptroller or county treasurer out of any funds he may have on account of any tax imposed under the provisions of this article, upon the certificate of the justice appointing him. The report of such appraiser shall be filed with the justice by whom he was appointed, and thereafter the same proceedings shall be taken and had by and before such justice as are herein provided to be taken and had by and before

the surrogate. The determination and assessment of such justice shall supersede the determination and assessment of the surrogate, and shall be filed by such justice in the office of the state comptroller, and a certified copy thereof transmitted to the surrogate's court of the proper county.

**§ 233. Composition of transfer tax upon certain estates.** The state comptroller, by and with the consent of the attorney-general expressed in writing, is hereby empowered and authorized to enter into an agreement with the trustees of any estate in which remainders or expectant estates have been of such a nature, or so disposed and circumstanced, that the taxes therein were held not presently payable, or where the interests of the legatees or devisees were not ascertainable under the provisions of chapter four hundred and eighty-three of the laws of eighteen hundred and eighty-five; chapter three hundred and ninety-nine of the laws of eighteen hundred and ninety-two, or chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, and the several acts amendatory thereof and supplemental thereto; and to compound such taxes upon such terms as may be deemed equitable and expedient; and to grant discharge to said trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said trustees as against the interest of such cestuis que trust as may possess either present rights of enjoyment, or fixed, absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto, either personally, when competent, or by guardian or committee. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate, and one copy filed in the office of the state comptroller, one copy in the office of the surrogate of the county in which the tax was paid, and one copy delivered to the executors, administrators or trustees who shall be parties thereto.

**§ 234. Surrogates' assistants in New York, Kings and other counties.** The state comptroller may, upon the

recommendation of the surrogate, appoint, and may at pleasure remove, assistants and clerks in the surrogate's offices of the following counties, at annual salaries to be fixed by him not to exceed the amounts hereinafter specified:

1. In New York county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand four hundred dollars; an assistant clerk, eighteen hundred dollars; a recording clerk, thirteen hundred dollars; a stenographer, eight hundred dollars; and shall be entitled to expend not more than seven hundred and fifty dollars a year in such office for expenses necessarily incurred in the assessment and collection of taxes under this article.

2. In Kings county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand dollars; an assistant clerk, fifteen hundred dollars; and shall be entitled to expend not more than five hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

3. In Erie county, a transfer tax clerk, eighteen hundred dollars.

4. In Westchester county, a transfer tax assistant, two thousand five hundred dollars.

5. In Albany county, a transfer tax clerk, twelve hundred dollars.

6. In Queens county, a transfer tax clerk, one thousand dollars.

7. In Onondaga county, a transfer tax clerk, twelve hundred dollars.

8. In Monroe county, two transfer tax clerks, seven hundred and fifty dollars each; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

9. In Dutchess county, a transfer tax clerk, nine hundred dollars.

10. In Oneida county, not more than two transfer tax clerks, twelve hundred dollars in the aggregate.

11. In Suffolk county, a transfer tax clerk, one thousand dollars.

12. In Ulster county, a transfer tax clerk, seven hundred and twenty dollars.

Such salaries and expenses shall be paid monthly by the state comptroller, upon proper vouchers, out of any funds in his hands on account of taxes collected under this article. (As amended by L. 1910, ch. 70.)

**§ 235. Proceedings by district attorneys.** If, after the expiration of eighteen months from the accrual of any tax under this article, such tax shall remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the state comptroller shall notify the district attorney of the county, in writing, of such failure or neglect, and such district attorney shall apply to the surrogate's court for a citation, citing the persons liable to pay such tax to appear before the court on the day specified, not more than three months after the date of such citation, and show cause why the tax should not be paid. The surrogate, upon such application, and whenever it shall appear to him that any such tax accruing under this article has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon and the enforcement of the determination or order made by the surrogate shall conform to the provisions of the code of civil procedure for the service of citations out of the surrogate's court, and the hearing and determination thereon and its enforcement so far as the same may be applicable. The surrogate or his clerk shall, upon request of the district attorney or the state comptroller, furnish, without fee, one or more transcripts of such decree, which shall be docketed and filed by the county clerk of any county of the state without fee, in the same manner and with the same effect as provided by law for filing and docketing transcripts of decrees of the surrogate's court. The costs awarded by any such decree after the collection and payment of the tax to the state comptroller or county treasurer may be retained by the district attorney for his own use. Such costs shall be fixed by the surrogate in his discretion, but shall not exceed in any case where there has not been a contest, the sum of one hundred dollars, or where there has been a contest, the sum of two hundred and fifty

dollars. Whenever the surrogate shall certify that there was probable cause for issuing a citation and taking the proceedings specified in this section, the state comptroller, after the same shall have been audited by him, shall pay all expenses incurred for the service of citations and other lawful disbursements not otherwise paid, from funds in his hands on account of such tax, or in a county in which the office of appraiser is not salaried, by a warrant upon the county treasurer of such county for the payment by him of the same from funds in his hands on account of such tax. In proceedings to which the state comptroller is cited as a party under sections two hundred and twenty-eight and two hundred and thirty of this article, he is authorized to designate and retain counsel to represent him and to pay the expenses thereby incurred out of the funds which may be in his hands on account of this tax in any case in a county where the office of appraiser is salaried, and in any other county the state comptroller shall by warrant direct the county treasurer to pay such expenses out of any funds which may be in his hands on account of this tax, provided, however, that in the collection of taxes upon estates of nonresident decedents the state comptroller shall not allow for legal services up to and including the entry of the order of the surrogate fixing the tax a sum exceeding ten per centum of the taxes and penalties collected.

**§ 236. Receipts from county treasurer or comptroller.** One of the duplicate receipts issued for the payment of any tax under this article, as provided by section two hundred and twenty-two, shall be countersigned by the state treasurer if the same was issued by the state comptroller, and by the state comptroller if issued by any county treasurer. The officer so countersigning the same shall charge the officer receiving the tax with the amount thereof and affix the seal of his office to the same and return to the proper person; but no executor, administrator or trustee shall be entitled to a final accounting of an estate in settlement of which a tax is due under the provisions of this article unless he shall produce a receipt so sealed and countersigned, or a certified copy thereof. Any person shall, upon the payment of



fifty cents to the officer issuing such receipt, be entitled to a duplicate thereof, to be signed, sealed and countersigned in the same manner as the original.

Any person shall, upon the payment of fifty cents, be entitled to a certificate of the state comptroller that the tax upon the transfer of any real estate of which any decedent died seized has been paid, such certificate to designate the real property upon which such tax is paid, the name of the person so paying the same, and whether in full of such tax. Such certificate may be recorded in the office of the county clerk or register of the county where such real property is situate, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

**§ 237. Fees of county treasurer.** The treasurer of each county in which the office of appraiser is not salaried shall be allowed to retain, on all taxes paid and accounted for by him each fiscal year under this article, five per centum on the first fifty thousand dollars, two and one-half per centum on the next fifty thousand dollars, and one per centum on all additional sums. Such fees shall be in addition to the salaries and fees now allowed by law to such officers.

**§ 238. Books and forms to be furnished by the state comptroller.** The state comptroller shall furnish to each surrogate a book, which shall be a public record, and in which he shall enter the name of every decedent upon whose estate an application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date and place of death of such decedent, the estimated value of his real and personal property, the names, places of residence and relationship to him of his heirs-at-law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any real property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The surrogate shall also enter in such book the amount



of the personal property of any such decedent, as shown by the inventory thereof when made and filed in his office, and the returns made by any appraiser appointed by him under this article, and the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or otherwise, as fixed by the surrogate, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent under this article filed with him. The state comptroller shall also furnish to each surrogate forms for the reports to be made by such surrogate, which shall correspond with the entries to be made in such book.

**§ 239. Reports of surrogate and county clerk.** Each surrogate shall, on January, April, July and October first of each year, make a report, upon the forms furnished by the comptroller containing all the data and matters required to be entered in such book, which shall be immediately forwarded to the state comptroller. The county clerk of each county, except in the counties where the registers perform the duties of the county clerk with respect to the recording of deeds, and when in such counties the registers, shall, at the same times, make reports containing a statement of any deed or other conveyance filed or recorded in his office, of any property, which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of such grantor or vendor, the name and place of residence of the grantee or vendee, and a description of the property transferred, which shall be immediately forwarded to the state comptroller.

**§ 240. Reports of county treasurer.** Each county treasurer in a county in which the office of appraiser is not salaried shall make a report, under oath, to the state comptroller, on January, April, July and October first of each year, of all taxes received by him under this article, stating for what estate and by whom and when paid. The form of such report may be prescribed by the state comptroller. He shall, at the same time, pay the state treasurer all taxes received by him under this article and

not previously paid into the state treasury, and for all such taxes collected by him and not paid into the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum per annum.

**§ 241. Report of state comptroller; payment of taxes.** The state comptroller shall deposit all taxes collected by him under this article in a responsible bank, banking house or trust company in the city of Albany, which shall pay the highest rate of interest to the state for such deposit, to the credit of the state comptroller on account of the transfer tax. And every such bank, banking house or trust company shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all taxes received by him under this article, stating for what estate, and by whom and when paid; and shall credit himself with all expenditures made since his last previous return on account of such taxes, for salary, refunds or other purposes lawfully chargeable thereto. He shall on or before the tenth day of each month pay to the state treasurer the balance of such taxes remaining in his hands at the close of business on the last day of the previous month, as appears from such returns. (Former sec. 240a without change.)

**§ 242. Application of taxes.** All taxes levied and collected under this article when paid into the treasury of the state shall be applicable to the expenses of the state government and to such other purposes as the legislature shall by law direct. (Former sec. 241 without change.)

**§ 243. Definitions.** The words "estate" and "property," as used in this article, shall be taken to mean the property or inter-

est therein passing or transferred to individual or corporate legatees, devisees, heirs, next of kin, grantees, donees or vendees, and not the property or interest therein of the decedent, grantor, donor or vendor passing or transferred, and shall include all property or interest therein, whether situated within or without this state. The word "transfer," as used in this article, shall be taken to include the passing of property or any interest therein in possession or enjoyment, present or future, by inheritance, descent, devise, bequest, grant, deed, bargain, sale or gift, in the manner herein prescribed. The words "county treasurer" and "district attorney," as used in this article, shall be taken to mean the treasurer or the district attorney of the county of the surrogate having jurisdiction as provided in section two hundred and twenty-eight of this article. (Former sec. 242, as amended by L. 1910, ch. 706.)

**§ 244. Exemptions in article one not applicable.**

The exemptions enumerated in section four of this chapter shall not be construed as being applicable in any manner to the provisions of this article. (Former sec. 243 without change of substance.)

**§ 245. Limitation of time.** The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the inheritance tax law, provided, however, that as to real estate in the hands of bona fide purchasers, the transfer tax shall be presumed to be paid and cease to be a lien as against such purchasers after the expiration of six years from the date of accrual. (Part of former Article 13, sec. 282.)

**ARTICLE 11\*****Tax on Mortgages****Section 250. Definitions.**

- 251. Exemption from local taxation.
- 252. Exemptions.
- 253. Recording tax.
- 254. Optional tax on prior mortgages.
- 255. Supplemental mortgages.
- 256. Mortgages for indefinite amounts or for contract obligations.
- 257. Payment of taxes.
- 258. Effect of nonpayment of taxes.
- 259. Trust mortgages.
- 260. Apportionment by state board of tax commissioners.
- 261. Payment over and distribution of taxes.
- 262. Expenses of officers.
- 263. Supervisory power of state board of tax commissioners and state comptroller.
- 264. Tax on prior advance mortgages.
- 265. Tax a lien; exceptions.
- 266. Enforcement; procedure.
- 267. Idem.; where recovery is had against trust mortgagee.

**§ 250. Definitions.** The words “real property” and “real estate” as used in this article, in addition to the definition thereof contained in section two of this chapter, shall be understood to include everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The †word “mortgage of real property” as used in this article include every mortgage by which a lien is created over or imposed on real property or which affects the title to real property, notwithstanding that it may also be a lien

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\* Former article 14, sections being renumbered to meet present place in consolidated law.

† So in original.

on personal or other property or that personal or other property may form a part of the security for the debt or debts secured by such mortgage. Executory contracts for the sale of real property under which the vendee has or is entitled to possession shall be deemed to be mortgages for the purposes of this article and shall be assessed at the amount unpaid on such contracts. A contract or agreement by which the indebtedness secured by any mortgage is increased or added to, shall be deemed a mortgage of real property for the purpose of this article, and shall be taxable as such upon the amount of such increase or addition. (Former sec. 290 without change.)

**§ 251. Exemption from local taxation.** All mortgages of real property situated within the state which are taxed by this article and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, villages, school districts and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight, one hundred and eighty-nine and article ten of this chapter; but the exemption conferred by this section shall not be construed to impair or in any manner affect the title of any purchaser of land or real estate which may be sold for nonpayment of taxes levied by any local authority. (Former sec. 291 without change of substance.)

**§ 252. Exemptions.** No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any other statute, or by reason of any provision in any private act or charter which is subject to amendment or repeal by the legislature, or by reason of nonresidence within this state or for any other cause. (Former sec. 292 without change.)

**§ 253. Recording tax.** A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof or at any time thereafter by mortgage on real property situated within the state recorded on or after the first day of July, nineteen hundred and six, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this article. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first day of July, nineteen hundred and seven, is less than one hundred dollars, a tax of fifty cents is hereby imposed on such mortgage, and shall be collected and paid as provided in this article. (Former sec. 293 without change.)

**§ 254. Optional tax on prior mortgages.** Whenever any mortgage other than a mortgage specified in section two hundred and sixty-four has been recorded prior to July first, nineteen hundred and six, the record owner thereof may file with the recording officer of the county in which the real property, or any part thereof, on which said mortgage is a lien, is situated, a written statement under oath verified by the record owner or the agent or officer of such record owner describing such mortgage by giving the date of the same and the liber and page of the record thereof together with the names of the parties thereto, specifying the amount then remaining unpaid on the debt or obligation secured thereby, and electing that it shall become subject to the tax prescribed by section two hundred and fifty-three of this chapter. Whenever any unrecorded mortgage has been executed and delivered prior to July first, nineteen hundred and six, the owner thereof may record the same upon filing with the recording officer a similar statement and paying the tax as herein prescribed. A tax shall thereupon be computed, levied and collected upon the amount of the principal debt or obligation unpaid at the time of the filing of such statement, or of the recording of such mortgage and filing of such statement. On the payment of such tax as herein provided, the recording officer shall note on the

margin of the record of such mortgage the fact of such statement and of the amount of the tax paid, attested by his signature, whereupon such mortgage and the debt or obligation secured thereby shall be entitled to the exemptions and immunities conferred by this article, and all of the provisions of this article shall thereafter be applicable to said mortgage. Whenever the original mortgage is presented to the clerk together with the statement he shall also note on said original mortgage the fact of the filing of the said statement and also the amount of the tax paid duly attested by his signature, which indorsement shall be conclusive evidence of the payment of such tax. (Former sec. 293a without change of substance.)

**§ 255. Supplemental mortgages.** If subsequent to the recording of a mortgage on which all taxes, if any, accrued under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this article, unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section two hundred and fifty-three of this chapter on such new or further indebtedness or obligation, and shall be paid to the proper recording officer at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument, or additional mortgage any exemption is claimed under this section, there shall be filed with the recording officer and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recording officer

upon the question of exemption shall be reviewable by the state board of tax commissioners. (Former sec. 293b without change of substance.)

**§ 256. Mortgages for indefinite amounts or for contract obligations.** If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section two hundred and fifty-three of this chapter upon the value of the property covered by the mortgage, which shall be determined by the recording officer to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the owner thereof shall file with the recording officer a sworn statement of the maximum amount secured or which under any contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this article. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recording officer at the time such mortgage is offered for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall be preserved in his office. His



determination as to the basis for computing the tax on such mortgage shall be subject to review by the state board of tax commissioners. (Former sec. 293c without change of substance.)

**§ 257. Payment of taxes.** The taxes imposed by this article shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such taxes shall be paid to the recording officer of any county in which the real property or any part thereof is situated. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage. (Former sec. 294 without change.)

**§ 258. Effect of nonpayment of taxes.** No mortgage of real property shall be recorded by any county clerk or register, unless there shall be paid the tax imposed by and as in this article provided. No mortgage of real property which is subject to the taxes imposed by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the foreclosure or enforcement of any mortgage which is subject to the taxes imposed by this article or of any debt or obligation secured by or which secures any such mortgage, unless the taxes imposed by this article shall have been paid as provided in this article. (Former sec. 295 without change of substance.)

**§ 259. Trust mortgages.** In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such

mortgage which is subject to this article has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon or become secured thereby, the corporation making such mortgage shall, at or before the time when such amount is to be advanced accrues or becomes secured file in the office of the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the tax on such amount shall become due and payable at the time of filing such statement. Such additional tax shall be paid to the recording officer where such mortgage has been or is first recorded and a receipt therefor shall be indorsed upon the mortgage and payment therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after July first, and until it shall appear by such statement

that the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the offices of the state board of tax commissioners and the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation, showing:

1. The name of the mortgagor and the mortgagee;
2. The date of the mortgage and the county where first recorded;
3. The maximum amount of principal debt or obligation which under any contingency may be secured by such mortgage;
4. The amount advanced on such mortgage during the year ending June thirtieth preceding, with the date and the amount of each advancement;
5. In the case of a mortgage recorded prior to July first, nineteen hundred and six, the first annual statement filed under this section as hereby amended, shall state the total amount advanced prior to July first, nineteen hundred and six, and the date and the amount of each subsequent advancement to the end of the period covered by the statement.

A failure to file any statement required by this section within the time required shall subject the corporation making such mortgage to a penalty of one hundred dollars per day for each day such failure continues, recoverable by the attorney-general in an action brought in the name of the people of the state of New York. (Former sec. 296, as amended by L. 1909, ch. 412, sec. 1.)

**§ 260. Apportionment by state board of tax commissioners.** When the real property covered by a mortgage is assessed in more than one county it shall be the duty of the state board of tax commissioners to ascertain the assessed value of the property in each county and to apportion the amount upon which the tax shall be paid to the recording officer in each of the said counties upon the basis of the relative assessments. Where the mortgage is a first lien upon real property situate in one tax district and a subsequent lien upon real property situate in another tax district it shall be their duty to apportion the amount of the tax properly to be credited to said tax districts

by ascertaining the valuation of each parcel as appears from the last preceding assessment-roll of the tax district in which such parcel is located after deducting therefrom the taxable amount of any prior lien. If, however, the whole or a part of the property covered by the mortgage in a county or tax district is not assessed upon the last preceding assessment-roll or rolls of the tax district or districts in which it is located, or is assessed as a part of a larger tract in such a manner that the assessed value can not be determined from the assessment-roll or rolls, or improvements have been made upon the property to such an extent as to change materially the value of the property so assessed, the state board of tax commissioners may determine the value of the property covered by the mortgage and for such purpose may require the mortgagor or mortgagee to furnish the board with proofs as to such facts as the board deems necessary for the purpose of computing such value; and the value so determined shall be deemed to be the assessed value for the purpose of such apportionment. When the real property covered by a mortgage is located partly within the state and partly without the state it shall be the duty of the state board of tax commissioners to determine what proportion shall be taxable under this article by determining the relative value of the mortgaged property within this state as compared to the total value of the entire mortgaged property, taking into consideration in so doing the amount of all prior incumbrances upon such property or any portion thereof. If a mortgage covering property located partly within the state and partly without the state, is presented for record before such determination has been made, then there may be presented to the recording officer with such mortgage or at the time when the first advance is made on prior advance mortgages as provided in section two hundred and sixty-four of this article a statement in duplicate verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor, specifying the value of the property covered by the mortgage within the state and the property covered by the mortgage without the state, stated separately. One of such statements shall be filed by the recording officer and the other shall

be transmitted by him to the state board of tax commissioners. The tax payable under this article before the determination by the state board of tax commissioners, shall be computed upon such proportion of the principal indebtedness secured by the mortgage or of the sum advanced thereon as the case may be as the value of the mortgaged property within the state shall bear to the total value of the entire mortgaged property as set forth in such statement. The state board of tax commissioners shall on receipt of the statement filed with the board by the recording officer, and on not less than ten days' notice, served personally or by mail upon the person making such statement, the mortgagee and upon the comptroller, proceed to determine what proportion of the principal indebtedness secured by the mortgage shall be used as the measure of taxation within the state under the provisions of this article. In determining the separate values of the property covered by any such mortgage within and without the state for the purpose of ascertaining the proportion of the principal indebtedness secured by the mortgage which is taxable under this article, the state board of tax commissioners shall consider only the value of the tangible property covered by each mortgage, taking into consideration in so doing the amount of all prior incumbrances thereon. For the purpose of determining such value, the state board of tax commissioners may require the mortgagor or mortgagee to furnish the board, by affidavit, or verified report such information or data as it deems needed for such purpose, or the board may take the testimony of the mortgagor or any other person in relation thereto, and if any person whose testimony is desired can be found within the state may require him by subpoena to attend before the board at a specified time and place for the purpose of testifying in relation to the value of such property. They may also determine at the same time the proportion of the tax which shall be paid by the recording officer who has received the same to the several county treasurers of the respective counties in the state, in which parts of the mortgaged property are situated, and also the proportion of the tax to be distributed under the provisions of this article to be credited to each town or city within a county. When such recording officer shall pay any portion of such tax to the county treasurer of any other

county, he shall at the same time file in the office of the recording officer of such other county a brief description of the mortgage on which such tax is paid sufficient to identify the same, together with a statement of the payment of such tax, and the amount thereof, and the recording officer of such other county shall note on the margin of the record of such mortgage the fact of such payment attested by his signature. The state board of tax commissioners shall file a certified copy of such determination with the recording officer of each county in which any part of the mortgaged property is situated and shall serve a copy of such certificate personally or by mail upon the person making such statement and upon the mortgagee together with a notice requiring the payment to the proper recording officer within ten days thereafter, of the amount of the tax on such mortgage, if any, which under the determination of said board remains unpaid. Such additional tax shall become due and be deemed unpaid upon the expiration of such period of ten days. The state board of tax commissioners shall adopt rules to govern their procedure and the manner of taking evidence in these matters and may require certified statements to be furnished either by boards of assessors or recording officers of the respective counties in relation thereto, and immediately upon making their determination they shall file a certificate thereof with the recording officer of each county within which a portion of the mortgaged property is situated; and a minute of such determination shall be entered in the margin of the record of the said mortgage, and whenever the tax upon a mortgage secured by real property assessed in two or more counties shall have been paid, as provided by this article, it shall also be the duty of the state board of tax commissioners to equitably apportion between the respective counties the amount upon which such tax is to be computed and to file the certificate of their determination with the recording officer, and thereupon said recording officer shall pay over to the several county treasurers of the respective counties or to the chamberlain of the city of New York the sums fixed by said certificate of determination. (Former sec. 297 without change of substance.)

**§ 261. Payment over and distribution of taxes.**

Upon the first day of each month the recording officer of each county shall pay over to the county treasurer of said county, and in the counties of New York, Kings, Queens and Richmond to the chamberlain of the city of New York all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, after deducting the necessary expenses of his office as provided in section two hundred and sixty-two, except taxes paid upon a mortgage which under the provisions of section two hundred and sixty is to be apportioned by the state board of tax commissioners between several counties, which taxes and money shall be paid over by him as provided by the determination of said state board of tax commissioners within five days after the filing of said determination in his office. The county treasurer of each county, and in the counties of New York, Kings, Queens and Richmond the city chamberlain of the city of New York, shall on the first day of January, April, July and October in each year, after having deducted the necessary expenses of his office provided in section two hundred and sixty-two, transmit one-half of this net amount collected under the provisions of this article to the state treasurer and shall receive from the state treasurer a receipt therefor countersigned by the comptroller. And the remaining portion thereof in the counties of New York, Kings, Queens and Richmond shall be paid into the general fund of the city of New York and be applied to the reduction of taxation, and in the other counties of the state the remaining portion shall be held by the respective county treasurers subject to the order of the board of supervisors as hereinafter provided. Prior to the first day of November in each year the recording officer shall cause to be prepared a list containing a description of all mortgages upon which taxes have been paid by a reference to the date of each mortgage, the name of the mortgagor and mortgagee, the amount of the principal debt upon which the tax was paid together with the book and page where said mortgage is recorded, together with the town, city or village in which the mortgaged property is assessed, and if assessed in two or more tax districts the amount apportioned to each tax district by the state board of tax commissioners, and the



amount deducted for his necessary expenses as approved by the state board of tax commissioners and shall file the statement in his office and shall furnish a copy thereof to the clerk of the board of supervisors, and another copy thereof to the state board of tax commissioners. The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from the statement filed with their clerk by the county clerk the location of the mortgaged property with respect to the several tax districts and the amount of tax properly to be credited to each town, city and village and of the sum so credited to each town which does not contain within its boundaries an incorporated village or portion thereof and to each city other than the city of New York, one-half thereof shall be applicable to the payment of school taxes and one-half thereof shall be applicable to the payment of state, county and city, or town expenses; where the town contains within its limits a city, incorporated village, or portion thereof, the supervisor shall apportion to the city, village or villages so much of the share credited to the said town as the assessed value of said city, village or portion thereof bears to twice the total assessed valuation of the town, and one-half of the remaining balance shall be applicable to the payment of state, county and town taxes, and one-half to the payment of school taxes. The board of supervisors of each county, on or before the fifteenth day of December each year, shall determine the respective sums applicable hereunder to each of the foregoing purposes and shall issue their warrant for the payment to the city treasurer or town supervisor, of the amount payable to said city or town, and their warrant for the payment to the village treasurer of the sum of money to which the village shall be entitled, and for the payment to the city official having authority to receive the other moneys raised by tax for school purposes in said municipality, and to the supervisor of each town of the amount to which the town is entitled for the payment of school taxes; and it shall be the duty of said supervisor of a town to apportion the sum so paid to him for school purposes between the several school districts upon the basis of the aggregate days' attendance as appears from the statement filed with him by the school commissioners in March of each year and shall notify the trustee or trustees of said school district of the



amount standing to the district's credit in his hands, which sum shall be deducted from the next annual school levy of said district and shall be paid by the supervisor to the collector of the school district as soon as the said collector shall have received his warrant for the collection of the next annual tax. (Former sec. 298 without change of substance.)

**§ 262. Expenses of officers.** Recording officers and county treasurers and the chamberlain of the city of New York, shall severally be entitled to receive all their necessary expenses for the purposes of this article, including printing, hire of clerks and assistants, being first approved and allowed by the state board of tax commissioners, which shall be retained by them out of the moneys coming into their hands. (Former sec. 299 without change of substance.)

**§ 263. Supervisory power of state board of tax commissioners and state comptroller.** The state board of tax commissioners shall have general supervisory power over all recording officers in respect of the duties imposed by this article and they may make such rules and regulations for the government of recording officers in respect to the matters provided for in this article as they may deem proper, provided that such rules and regulations shall not be inconsistent with this or any other statute. The state comptroller shall have general supervisory power over all county treasurers and the chamberlain of the city of New York in respect to the duties imposed upon them by this article, and may make such rules and regulations, not inconsistent with this or any other statute, for the government of said county treasurers and chamberlain as he deems necessary and appropriate to secure a due accounting for all taxes and moneys collected or received pursuant to any provision of this article. All recording officers and county treasurers, and the chamberlain of the city of New York, shall furnish such bond, conditioned for the faithful and diligent discharge of the duties required of them respectively by this article, to the people of the state, within such time, with

such sureties and in such penal amount, not exceeding twenty-five thousand dollars, as the state comptroller may prescribe. (Former sec. 300 without change.)

**§ 264. Tax on prior advance mortgages.** Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to July first, nineteen hundred and six, is advanced after July first, nineteen hundred and six, the tax prescribed by section two hundred and fifty-three of this article is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same time and in the same manner as taxes imposed by section two hundred and fifty-nine of this article, and all the provisions of section two hundred and fifty-nine in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. In case said mortgage was given to secure the payment of a series of bonds, the mortgagor may, at the time of paying such tax, present to the recording officer, the bonds representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recording officer a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, so presented, are the bonds representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds are secured by a mortgage recorded in said office stating the date of said mortgage and the liber and page of the record of the same. It shall be the duty of such recording officer to indorse upon each of said bonds, so presented to him, a statement signed by him to the effect that the tax imposed by this

article on that portion of the principal indebtedness secured by said mortgage represented by said bonds has been paid, and said statement shall be conclusive proof of such payment. Notwithstanding the exception contained in section two hundred and fifty-four, the record owner of any mortgage \*recorder prior to July first, nineteen hundred and six, other than a corporate trust mortgage, may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify and state the amount of all advancements made thereon prior to said date, giving the date and amount of each advancement and the amount of such prior advancements remaining unpaid, and thereby elect that the same be taxed under this article; and any mortgagor or mortgagee under a corporate trust mortgage given to secure a series of bonds or the owner of any such bond or bonds secured thereby may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify the serial number, the date and amount of each bond and otherwise sufficiently describe the same to identify it as being secured by such mortgage, and thereby elect that such bond or bonds be taxed under this article. A tax shall thereupon, in the case of mortgages other than corporate trust mortgages, be computed, levied and collected upon the amount of the principal debt or obligation represented by said unpaid prior advancements at the time of filing such statement, or, in the case of a corporate trust mortgage, upon the amount of the bond or bonds specified in the statement filed, at the rate prescribed by section two hundred and fifty-three of this article. Said bonds representing prior advancements under corporate trust mortgages and taxed as herein provided may be presented to the recording officer, whose duty it is

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\* So in original.

to collect said tax, for indorsement and he shall thereupon indorse upon each of said bonds a statement, attested by his signature, of the payment of the tax as provided in this section in respect to bonds representing subsequent advancements, and the record owner of any other mortgage taxed upon prior advancements as herein provided may present said mortgage to the recording officer and thereupon such officer shall note upon the same the filing of the statement and the amount of the tax paid, attested by his signature. In all such cases the recording officer shall note on the margin of the record of such mortgage the filing of such statement and the amount of the tax paid, and; in case of bonds secured by corporate trust mortgages, the serial number of each such bond. The words "bond" and "bonds" as used in this section shall be deemed to embrace all notes or other evidences of indebtedness secured by mortgages taxable under this section. In case of any mortgage taxable under this section, the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid, and such portion only, shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article. Whenever the tax imposed by section two hundred and sixty-four of this article as said section existed prior to May thirteenth, nineteen hundred and seven, has been paid with respect to any mortgage, no additional tax shall accrue on such mortgage under this section as hereby enacted and such mortgage and the debt or obligation secured thereby, shall continue to be entitled to the exemptions and immunities conferred by this article and all of the provisions of this article shall remain applicable to such mortgage. All taxes imposed by or which became due, payable or collectible on or before the thirtieth day of June, nineteen hundred and six, pursuant to chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, and all taxes which under section two hundred and fifty-eight of this chapter became due and payable on

the thirtieth day of July, nineteen hundred and six, and all other taxes, if any, which were imposed by chapter seven hundred and twenty-nine of the laws of nineteen hundred and five on any mortgage recorded prior to the first day of July, nineteen hundred and six, in respect to any period ending on or before the first day of July, nineteen hundred and six, shall be imposed, become due, be payable and collectible and shall be paid over and distributed in the same manner, and with the same force and effect as if this article had not been enacted; and for the purpose of collecting, paying over, distributing and enforcing any such taxes, chapter seven hundred and twenty-nine of the laws of nineteen hundred and five shall be deemed to be in force, and the lien for such taxes shall attach and such taxes shall be levied and collected as provided in chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, anything herein contained to the contrary notwithstanding. (Former sec. 301, as amended by L. 1910, ch. 601.)

• **§ 265. Tax a lien; exceptions.** The tax in this article imposed shall be deemed and is hereby declared to be a lien upon the mortgage upon which such tax is imposed and upon the debt or obligation secured thereby, except that upon mortgages recorded prior to July first, nineteen hundred and six, such lien shall extend only to that portion thereof represented by the amount advanced subsequently to such date and to the debt or obligation secured by such advancement, and for the purpose of enforcing the payment of the tax in this article imposed, such mortgage and the debt thereby secured shall be deemed to be property within this state notwithstanding that such mortgage may be owned by or be in the possession of a person or corporation outside the state, and a copy thereof duly certified by the recording officer of any county in which such mortgage is recorded shall, for the purpose of enforcing the payment of such tax, be deemed to be, and shall have the same force and effect as the original mortgage and may be sold to satisfy such tax and upon a sale of the whole

or any part thereof, shall carry with it and transfer to the purchaser all the rights, interests and obligations of the mortgagee therein named or his assignee or successor in interest in and to such mortgage and the debt secured thereby, or the part thereof to which such lien attaches, to the extent of such lien together with interest and costs. (Added by L. 1909, ch. 412, § 2.)

**§ 266. Enforcement; procedure.** In case the tax imposed by this article is not paid as in this article provided, the state board of tax commissioners may notify the attorney-general of such failure or refusal to pay and it shall then be the duty of the attorney-general to enforce the payment of such tax, and for that purpose he may maintain an action in the name of the people of the state of New York, in any court of competent jurisdiction, either to sell such mortgage; or, he may maintain an action against the mortgagee or his assignee or successor in interest personally; or, where by stipulations contained in such mortgage it is made the duty of the mortgagor to pay such tax, then against the mortgagor or his successor in interest personally; or, in the case of a trust mortgage, against the trust mortgagee, personally; or, he may pursue either, any or all such remedies. All actions instituted by the attorney-general, as herein provided, shall, if the amount involved is fifty dollars or more, be brought in the county of Albany. Where, in any action, a recovery is had there shall be added to the amount of such tax and included in the judgment, interest at the rate of one per centum per month on the amount of such tax, to be computed from the date on which such tax became due and payable, except that in the case of taxable mortgages heretofore recorded and upon which the tax imposed by this article has not been paid, and where, in such case, no penalty is prescribed by law for the nonpayment of such tax, interest shall be added at the rate of six per centum per annum. In any action brought as herein provided, where the judgment provides for the sale of the mortgage, such judgment shall also prescribe the time, place and manner of such sale and

of the notice thereof to be given, and, in the discretion of the court, may direct that such sale be made by or under the direction of the state comptroller or the recording officer of the county in which such mortgage was first recorded, and all money recovered in such action shall be paid by the attorney-general to the proper recording officer in satisfaction of such tax, and all costs recovered therein shall be paid into the state treasury. (Added by L. 1909, ch. 412, § 2.)

**§ 267. Idem.; where recovery is had against trust mortgagee.** In every case where recovery is had personally against a trust mortgagee as herein provided, and payment of the amount recovered has been made by such trust mortgagee, or where such trust mortgagee has voluntarily paid such tax, he shall be deemed to have and possess and to have become subrogated to all the rights and interests in and to the tax lien imposed by section two hundred and sixty-five hereof, and may enforce the repayment of any such sum so paid by him with interest at the rate of six per centum per annum and for that purpose may maintain an action in his own name in any court in the state having jurisdiction, against any person, association or corporation liable to pay such tax, or for the sale of such mortgage and the debt secured thereby to which such lien attaches. (Added by L. 1909, ch. 412, § 2.)

**ARTICLE 12\*****Tax on Transfers of Stock**

Section 270. Amount of tax.

271. Stamps how prepared and sold.

272. Penalty for failure to pay tax.

273. Canceling stamp; penalty for failure.

274. Contracts for dies; expenses how paid.

275. Illegal use of stamps; penalty.

276. Power of state comptroller.

277. Civil penalty; how recovered.

278. Effect of failure to pay tax.

279. Application of taxes.

280. Refund of tax erroneously paid.

**§ 270. Amount of tax.** There is hereby imposed and there shall immediately accrue and be collected a tax as herein provided, on all sales, or agreements to sell, or memoranda of sales or deliveries or transfers of shares or certificates of stock in any domestic or foreign association, company or corporation, made after the first day of June, nineteen hundred and five, whether made upon or shown by the books of the association, company or corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale whether entitling the holder in any manner to the benefit of such stock, or to secure the future payment of money or the future transfer of any stock, on each hundred dollars of face value or fraction thereof, two cents. It is not intended by this act to impose a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon which stock certificates are not actually sold, nor upon such stock certificates so deposited. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed as follows: In case of sale where the evidence of transfer is shown only by the books of the company the stamp shall be placed upon such

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\* Former article 15, sections being renumbered to meet present place in consolidated law.



books; and where the change of ownership is by transfer of a certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale to which the stamp provided for by this article shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers, and no further tax is hereby imposed upon the delivery of the certificate of stock, or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale. (Sec. 315 as amended by L. 1910, ch. 38.)

**§ 271. Stamps how prepared and sold.** Adhesive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the state comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same; he shall make provision for the sale of such stamps in such places and at such times as in his judgment he may deem necessary. (Former sec. 316 without change.)

**§ 272. Penalty for failure to pay tax.** Any person or persons who shall make any sale or transfer without paying the tax by this article imposed or who shall in pursuance of any sale or agreement deliver any stock, or evidence of the sale of or agreement to sell any stock or bill or memorandum thereof, without having the stamps provided for in this article affixed thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned not more than six months, or by both such fine and imprisonment at the discretion of the court. (Former sec. 317 without change.)

**§ 273. Canceling stamps; penalty for failure.** In every case where an adhesive stamp shall be used to denote the

payment of the state tax provided by this article the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, and shall cut or perforate the stamp in a substantial manner, so that such stamp can not be again used; and if any person fraudulently makes use of an adhesive stamp to denote the state tax imposed by this article, without so effectually cancelling and obliterating such stamp such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than two hundred nor more than five hundred dollars or be imprisoned for not less than six months, or both, at the discretion of the court. (Former sec. 318 without change.)

**§ 274. Contracts for dies; expenses how paid.** The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps, and all expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose. (Former sec. 319 without change.)

**§ 275. Illegal use of stamps; penalty.** Any person who shall wilfully remove or cause to be removed, alter or cause to be altered the canceling or defacing marks of any adhesive stamp provided for by this article with intent to use the same, or to cause the use of the same after it shall have been once used, or shall knowingly or wilfully sell or buy any washed or restored stamp, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same or prepare the same with intent for the further use thereof; or shall wilfully use any counterfeit stamp or any forged stamp with intent to defraud the

state of New York, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months, or by both such fine and imprisonment, at the discretion of the court. (Former sec. 320 without change.)

**§ 276. Power of state comptroller.** Every person, or firm, a part of whose regular or ordinary business is the making of sales, agreements to sell, deliveries, or transfers, of shares or certificates of stock, or conducting or transacting a brokerage business, and every company, association or corporation making a sale, agreement to sell, delivery or transfer of shares or certificates of stock, or conducting or transacting a brokerage business shall keep or cause to be kept a just and true book of account, wherein shall be plainly and legibly recorded the date of making every sale, agreement to sell, delivery, or transfer, of shares or certificates of stock, and every transaction in relation to any stock; the number of shares, the total amount covered by each such sale, agreement to sell, delivery, transfer or transaction, and the name of the other party thereto, and such book shall at all times be subject to the inspection of the comptroller, or any of his representatives between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except on Saturdays, Sundays and legal holidays.

The state comptroller may, at any time after transfers of stock which by the provisions of this article are subject to a state stamp tax, inquire into and ascertain whether the tax imposed by the provisions of this article has been paid. For the purpose of ascertaining such fact the comptroller shall have the right and it shall be his duty to examine such book of account of any person, firm, company, association or corporation, required to keep the same and the bills or memoranda of sale or transfer of shares or certificates of stock and such bills or memoranda of sale or transfer shall remain accessible for such inspection for three months from their respective dates. The state comptroller may enforce his right to examine such books of account and bills or memoranda of sale or transfer by mandamus.

If the comptroller ascertains that the tax provided for in this article has not been paid he shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of such tax and for any penalty incurred by any person under the provisions of this article. Every person, firm, company, association or corporation who shall refuse to permit the comptroller or any of his representatives to inspect such book of account, or any bill or memorandum of sale or transfer at any time as above provided, or who shall fail to keep such book of account, or who shall in any other respect violate any of the provisions of this section shall be deemed guilty of a misdemeanor and on conviction thereof shall for each and every such offense pay a fine of not less than five hundred dollars nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both, at the discretion of the court. (Former sec. 321, as amended by L. 1910, ch. 453.)

**§ 277. Civil penalty; how recovered.** Any person who shall violate the provisions of this article shall in addition to the penalties herein provided forfeit to the people of the state a civil penalty of five hundred dollars for each violation. The state comptroller shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of any civil penalty and all moneys collected by him shall be paid into the state treasury. (Former sec. 322 without change.)

**§ 278. Effect of failure to pay tax.** No transfer of stock made after June first, nineteen hundred and five, on which a tax is imposed by this article, and which tax is not paid at the time of such transfer, shall be made the basis of any action or legal proceedings, nor shall proof thereof be offered or received in evidence in any court in this state. (Former sec. 323 without change.)

**§ 279. Application of taxes.** The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon. (Former sec. 324 without change.)

**§ 280. Refund of tax erroneously paid.** If any stamp or stamps shall have been erroneously affixed to any book, certificate of stock, or bill or memorandum of sale, the comptroller may, upon presentation of a claim for the amount of such stamp or stamps and upon the production of evidence satisfactory to him that such stamp or stamps was or were so erroneously affixed so as to cause loss to the person or persons making such claim, pay such amount, or such part thereof as he may allow, to such claimant out of any moneys appropriated for that purpose. Such claims shall be presented to the comptroller in writing, duly verified, and shall state the full name and address of the claimant, the date of such erroneous affixing, the face value of such stamp or stamps and shall describe the instrument to which the stamp or stamps were affixed and contain such evidence as may be available upon which the demand for such refund is based. Such claims shall be presented within ninety days after such erroneous affixing unless such affixing shall have taken place prior to the date on which this act shall take effect, in which case such claim shall be presented within ninety days after the date on which this act shall take effect. If the comptroller rejects a claim or any part thereof, the claimant may file a claim for the recovery of such sum as the comptroller shall have refused to allow, with the court of claims, which shall constitute a private claim against the state and shall be subject to all the provisions of law governing such claims, except that all claims so presented shall be filed with the court of claims within ninety days from the date on which such claim shall be rejected by the comptroller. For the purposes of this section, the comptroller's decision shall be deemed to have been made at the time of the depositing of a copy of such decision in the post-office inclosed in a duly post-paid wrapper and directed to the person making such claim at the address contained in the verified claim presented to the comptroller as hereinbefore provided. (Added by L. 1910, ch. 186.)

**ARTICLE 13\*****Procedure**

Section 290. Contents of petition.

291. Allowance of writ of certiorari.

292. Return to writ.

293. Proceedings upon return.

294. Costs.

295. Appeals.

296. Refund of tax paid upon illegal, erroneous or unequal assessment.

297. When county court may apportion tax.

298. Application to county court where taxpayer has removed from the county.

299. Supplementary proceedings to collect tax.

300. No fine or imprisonment for nonpayment of tax.

301. Dismissal of suits or proceedings.

302. Cancellation of personal tax where it is void for want of jurisdiction.

303. Power of county court when collector fails to pay over.

304. Payment of moneys collected.

305. Collection of deficiency from collector's bondsmen.

306. Attorney-general to bring action for sequestration.

307. Settlement of conflicting claims to surplus of tax sale.

**§ 290. Contents of petition.** Any person assessed upon any assessment-roll, claiming to be aggrieved by any assessment for property therein, may present to the supreme court a petition duly verified setting forth that the assessment is illegal, specifying the grounds of the alleged illegality, or if erroneous by reason of overvaluation, stating the extent of such overvaluation, or if unequal in that the assessment has been made at a higher proportionate valuation than the assessment of other property on

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\* Former article eleven, sections being renumbered to meet present place in consolidated law.

the same roll by the same officers, specifying the instances in which such inequality exists and the extent thereof, and stating that he is or will be injured thereby. Such petition must show that application has been made in due time to the proper officers to correct such assessment. Two or more persons assessed upon the same roll who are affected in the same manner by the alleged illegality, error or inequality, may unite in the same petition. (Former sec. 250 without change.)

**§ 291. Allowance of writ of certiorari.** Such petition must be presented to a justice of the supreme court or at a special term of the supreme court in the judicial district in which the assessment complained of was made, within fifteen days after the completion and filing of the assessment-roll and the first posting or publication of the notice thereof as required by this chapter. Upon the presentation of such petition, the justice or court may allow a writ of certiorari to the officers making the assessment, to review such assessment, and shall prescribe therein the time within which a return thereto must be made and served upon the relator's attorney, which shall not be less than ten days, and may be extended by the court or a justice thereof. Such writ shall be returnable to a special term of the supreme court of the judicial district in which the assessment complained of was made. The allowance of the writ shall not stay the proceedings of the assessors or other persons to whom it is directed or to whom the assessment is delivered, to be acted upon according to law. (Former sec. 251 without change.)

**§ 292. Return to writ.** The officers making a return to such writ shall not be required to return the original assessment-roll or other original papers acted upon by them, but it shall be sufficient to return certified or sworn copies of such roll or papers, or of such portions thereof as may be called for by such writ. The return must concisely set forth such other facts as may be pertinent and material to show the value of the property assessed on the roll and the grounds for the valuation made by the assessing officers and the return must be verified. (Former sec. 252 without change.)



**§ 293. Proceedings upon return.** If it shall appear upon the return to any such writ that the assessment complained of is illegal or erroneous or unequal for any of the reasons alleged in the petition, the court may order such assessment, if illegal, to be stricken from the roll, or if erroneous or unequal, it may order a reassessment of the property of the petitioner, or the correction of his assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law, or as shall make it conform to the valuations and assessments of other property upon the same roll and secure equality of assessment. If upon the hearing it shall appear to the court, that testimony is necessary for the proper disposition of the matter, it may take evidence or may appoint a referee to take such evidence as it may direct, and report the same to the court, with his findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the court shall be made. Where the writ is obtained to review a special franchise assessment made pursuant to the provisions of section forty-six of this chapter, upon the filing of the return to the writ the court may take such evidence as it may deem necessary, or may appoint a referee to take evidence and to hear, try and determine all questions raised by the petition and the return thereto and to make his findings and determinations therein, or, on motion of either party, the court may direct the place of trial changed to the county in which the special franchise under review is situated, and on an order duly entered granting such motion, the place of trial shall be deemed changed to the county designated and the papers and proceedings shall be certified to that county in the manner now provided by law in the case of a change in the place of trial of an action and all subsequent proceedings shall be had in the county so designated, as if the special proceedings had been originally instituted in that county, and the court may, upon the application of the attorney-general, upon cause shown, vacate any reference heretofore made in any proceeding instituted to review a special franchise assessment, made pursuant to the provisions of section forty-six of this chapter. The governor may, upon the application of the attorney-general, upon cause shown, appoint extraordinary terms of the supreme



court to be held in any judicial district and designate a justice to preside thereat, to try such special franchise cases. Such extraordinary term shall have jurisdiction over all special franchise cases arising in any tax district within the judicial district for which the term is appointed, without regard to the county in which the term is being held, and either party to a proceeding to review a special franchise assessment may at any time bring the proceeding on for a hearing or trial before said extraordinary term by serving upon the other party sixteen days' notice thereof by mail or fourteen days' notice personally. A new assessment or correction of an assessment made by order of the court shall have the same force and effect as if it had been so made by the proper officers within the time prescribed by law for making such assessment. (Former sec. 253, as amended by L. 1909, ch. 330.)

**§ 294. Costs.** Costs shall not be allowed against the officers whose proceedings may be reviewed under any such writ unless it shall appear to the court that they acted with gross negligence or in bad faith or with malice in making the assessment complained of. If the writ shall be quashed or the assessment confirmed, or if the assessment complained of shall be reduced by an amount less than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the petitioner. If the assessment shall be reduced by an amount greater than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the tax district represented by the officers whose proceedings may be reviewed. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme court, except that if evidence shall be taken there shall be included in the taxable costs and disbursements the expense of furnishing to the court or to the referee a copy of the stenographer's minutes of the evidence taken. (Former sec. 254 without change.)

**§ 295. Appeals.** An appeal may be taken by either party from an order, judgment or determination under this article as from an order, and it shall be heard and determined in like

manner as appeals in the supreme court from orders. All issues and appeals in any proceeding under this article shall have preference over all other civil actions and proceedings in all courts. (Former sec. 255 without change.)

**§ 296. Refund of tax paid upon illegal, erroneous or unequal assessment.** If in a final order in any such proceeding it has been or shall be ordered or adjudged or determined that the assessment complained of was illegal, erroneous or unequal, and correcting or directing correction thereof, and such order shall not be made in time to enable the assessors or other officers to make a new or corrected assessment for the use of the board of supervisors or for the use of the town, village, city or school officers levying any tax upon such property, the assessment of which has been or shall be so ordered or adjudged or determined to be illegal, erroneous or unequal, then any tax collected or to be collected upon such illegal, erroneous or unequal assessment shall be refunded as follows:

1. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the board of supervisors, then at an annual session of the board of supervisors held after the order for such correction has been granted and entered there shall be audited and allowed to the petitioner or other person who shall have paid such tax, and included in the tax levy of the town, village or city in which the property is situated, made next after the entry of such order, and paid to the petitioner, or other person paying the tax, the amount paid by him, in excess of what the tax would have been if the assessment had been made as ordered, adjudged or determined by such order of the court, together with the interest thereon from the date of payment. In case the amount deducted from such assessment by such order exceeds ten thousand dollars, so much of the tax as shall be refunded by reason of such corrected assessment, other than the proportion or percentage thereof collected for such town, village or city purposes, shall be levied upon the county at large and paid with interest, to the petitioner or other person paying the tax without further audit; and the board of supervisors shall audit

and levy upon such town, village or city, the proportion or percentage of such excess of tax collected for such town, village or city purposes, which shall be collected and paid with interest to the petitioner, or other person paying the tax, without other or further audit.

2. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the proper officers of any city or village, then the common council or other auditing officer or officers of such city or village shall immediately after such correction audit and allow, to the petitioner or other person who shall have paid such tax, and include in the tax levy of such city or village in which the property is situated made next after the entry of such order and cause to be paid to such petitioner or other person paying such tax, the amount paid by him in excess of what the tax would have been if the assessment had been as ordered, adjudged or determined by such order of the court together with interest thereon from the date of the payment.

3. When a tax shall have been levied and collected in any school district of this state upon any property within such district on any assessment value thereof which shall have been ascertained from a town assessment-roll and which assessment upon such town roll shall have been ordered, adjudged or determined by order of the court as aforesaid to have been illegal, erroneous or unequal and which assessment though made by town assessors was adopted and was used in such district for the purpose of taxation for school purposes, then and in such case the trustees of such school district shall audit and allow and cause to be paid to the petitioner, or other person who shall have paid such tax, the amount paid by him in excess of what the school tax would have been in such case if the assessment had been made as ordered, adjudged or determined by such order of the court, together with interest thereon from the date of the payment.

Application to the proper officer for the audit and allowance of such moneys must be made by the petitioner or other person paying such tax as follows: Where the writ of certiorari was issued pursuant to chapter two hundred and sixty-nine of the laws of eighteen hundred and eighty, and such tax shall not have

been heretofore refunded, such application must be made within three years from the twenty-fourth day of July, nineteen hundred and seven. When the writ of certiorari was issued under the provisions of this section, then such application for audit and allowance must be made within three years after the entry of the final order ordering or adjudging or determining such assessment to have been illegal, erroneous or unequal; provided that the time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed any part of such three years. (Former sec. 255 without change of substance.)

**§ 297. When county court may apportion tax.**

When the premises of one person shall have been wrongfully assessed and taxed in with the premises of another, the person aggrieved thereby may, upon application to the county court of the county in which the property is situated, on petition duly verified, and on eight days' notice to the assessors of the town in which the premises are situated, and to the party whose premises are included in such wrongful assessment, have such assessment and tax apportioned by such county court. The county court shall take such evidence as may be necessary to determine the facts, and shall fix and specify the amount of the assessment and tax properly chargeable to the petitioner's property, and to the other party chargeable therewith. The collector of the town, upon receiving a copy of the order of the county court, shall forthwith change the assessment-roll and tax to conform to such order, and shall receive the amount apportioned upon the premises of the petitioner in full for the tax upon such property. (Former sec. 257 without change.)

**§ 298. Application to county court where taxpayer has removed from the county.** If it shall satisfactorily appear by affidavit to the county court of any county that a tax legally levied therein, except upon real property of nonresidents, can not be collected because of the removal of the person taxed to any other county of the state, such court shall, upon application of the collector of any tax district or of the county treasurer of

the county, grant an order, directed to the sheriff of the county where such person may be, to collect the same out of his personal property, with interest at the rate of eight per centum per annum from the date of said order. Such order shall be filed in the office of the clerk of the county in which it is granted, and a certified copy thereof delivered to the constable or sheriff of the county where the person liable for the tax may be, and such constable or sheriff, on receiving the same shall execute it, and make a like return, and be entitled to the same fees and subject to the same liabilities and penalties for neglect as upon execution from any court of record. The sheriff receiving such moneys shall pay the same to the county treasurer of the county where it was levied, to the credit of the town in which it was assessed. This provision shall also apply to taxes levied upon rents reserved as upon personal property where such taxes remain unpaid. (Former sec. 258 without change.)

**§ 299. Supplementary proceedings to collect tax.**

If a tax exceeding ten dollars in amount levied against a person or corporation is returned by the proper collector uncollected for want of personal property out of which to collect the same, the supervisor of the town or ward, or the county treasurer or the president of the village, if it is a village tax, may, within one year thereafter, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees, with interest thereon from the fifteenth day of February after the levy thereof. Such proceedings may be taken against a corporation, and the same proceedings may thereupon be had in all respects for the collection of such tax as for the collection of a judgment by proceedings supplementary to execution thereon against a natural person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his or its favor. The tax, if collected in such proceeding, shall be paid to the county treasurer or to the supervisor of the town, and if a village tax, to the treasurer of the village. The costs and disbursements

collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding. The president of a village and a county treasurer shall have no compensation for any such proceeding. A supervisor shall have no other compensation except his per diem pay for time necessarily spent in the proceeding. (Former sec. 259 without change.)

**§ 300. No fine or imprisonment for nonpayment of tax.** Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct; and no fine shall be imposed for such nonpayment, nor shall any person be imprisoned or otherwise punishable on account of nonpayment of any tax, or of any fine imposed for refusal or neglect to pay such tax. This section shall not apply to proceedings supplementary to execution upon judgments recovered for taxes. (Source: L. 1897, ch. 766, as amended by L. 1899, ch. 79.)

**§ 301. Dismissal of suits or proceedings.** Where the person or corporation against whom a proceeding or suit is brought to collect a personal tax in arrears is unable for want of property to pay the tax in whole or in part, or where for other reasons, upon the facts as they existed either before or after the assessment was made it appears to the court just that said tax should not be paid, the court may dismiss such suit or proceeding absolutely, without costs, or on payment of such part of the tax as may be just or on payment of costs, and may direct the cancellation or reduction of the tax. (Former sec. 259a, as amended by L. 1909, ch. 374.)

**§ 302. Cancellation of personal tax where it is void for want of jurisdiction.** If a personal tax, levied against a person or corporation, is void for want of jurisdiction of such person or corporation and has been returned by the proper collector \*uncollectable for want of personal property out of which to collect the same, the person or corporation against whom the said tax was levied may then apply to the supreme or county court in the county in which is located the tax district

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\* So in original.

where said tax was levied, for an order cancelling the said tax, and upon notice to the president of the village, county treasurer, supervisor of the town or, in the case of a city, upon notice to its attorney or to the corporation counsel, and upon satisfactory proof by affidavit, the court shall make an order directing the cancellation of said tax from the assessment roll by the county treasurer, comptroller, or other officer in whose custody and control the said roll may be. (Former sec. 259b without change.)

**§ 303. Power of county court when collector fails to pay over.** If any collector shall neglect or refuse to pay over the moneys collected by him, to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, the county court, on proof of such fact by affidavit, on application of the county treasurer, shall make an order directed to the sheriff of the county, commanding him to levy such sum as shall remain unpaid by such collector out of his property, personal and real, and pay the same to the county treasurer, within sixty days from the date of such order. The sheriff shall cause the same to be executed, and pay to the county treasurer the money levied by virtue thereof, deducting for his fees the same compensation that the collector would have been entitled to retain. If the whole sum due from the collector, or if a part only, or if no part thereof, shall be collected, the sheriff shall state the fact in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the supervisor of the town, city or division thereof, of any amount which may remain due from such collector. If the sheriff shall neglect to execute the order, or to pay over the money collected thereon, within the time limited thereby, he shall be liable therefor as in case of an execution, and the county treasurer shall immediately prosecute such sheriff and his sureties for the sum due from him, which sum when collected shall be paid into the county treasury. (Former sec. 260 without change.)

**§ 304. Payment of moneys collected.** The county treasurer shall pay over the moneys received from the sheriff upon such order in the manner directed by the warrant to the



collector. If the whole amount of moneys due from the collector shall not be collected on such warrant, or otherwise, the county treasurer shall first retain the amount which ought to have been paid to him before making any payment to the town officers. (Former sec. 261 without change.)

**§ 305. Collection of deficiency from collector's bondsmen.** If it appears that the whole or any part of the moneys due from the collector has not been thus collected, the county treasurer shall forthwith give notice to the supervisor of the town or ward of the amount still due from such collector. The supervisor shall forthwith cause the undertaking of the collector to be prosecuted, and shall be entitled to recover thereon the sum due from the collector with costs of the action. The moneys received shall be applied and paid by the supervisor in the same manner as they should have been by the collector. (Former sec. 262 without change.)

**§ 306. Attorney-general to bring action for sequestration.** It shall be the duty of the attorney-general, on being informed by the comptroller or by the county treasurer of any county that any incorporated company refuses or neglects to pay the taxes imposed upon it, pursuant to articles one and two of this chapter, to bring an action in the supreme court for the sequestration of the property of such corporation and the court may so sequester the property of such corporation for the purpose of satisfying taxes in arrear, with the costs of prosecution, and may, also, in its discretion, enjoin such corporation and further proceedings under its charter until such tax and the costs incurred in the action shall be paid. The attorney-general may recover such tax with costs from such delinquent corporation by action in any court of record. (Former sec. 263 without change.)

**§ 307. Settlement of conflicting claims to surplus of tax sale.** Whenever a surplus from the sale of any property for unpaid taxes in the hands of the supervisor of a town shall be claimed by any person other than the person for



whose tax such property was sold, and such claim shall not be settled by a stipulation filed with the supervisor, as provided by this chapter, such claimant may maintain an action against such person, or such person may maintain an action against such claimant, to recover such money and, for the purposes of such action, the defendant shall be deemed to be in possession of the surplus in the hands of the supervisor. Upon the production of a certified copy of a final judgment, rendered in favor of either party, the supervisor shall pay such surplus to the party recovering the same. No other cause of action shall be joined, nor any set-off or counterclaim be allowed in an action brought pursuant to this section, and if an execution issue on a judgment rendered in such action, it shall direct that the costs only of such judgment be levied thereon. (Former sec. 264 without change.)

ARTICLE 14

Laws Repealed; When to Take Effect

Section 320. Laws repealed.  
321. When to take effect.

§ 320. Laws repealed. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed.

§ 321. When to take effect. This chapter shall take effect immediately.

SCHEDULE OF LAWS REPEALED.

Revised Statutes.... Part 1, chapter 13, titles 1-6, .....All  
Revised Statutes.... Part 3, chapter 8, title 17, sections 28-20

Laws of	Chapter	Section
1778.....	17.....	All
1779.....	16.....	All (2d Sess.)
1779.....	27.....	All (3d Sess.)
1780.....	35.....	All (3d Sess.)
1780.....	47.....	All (3d Sess.)
1780.....	10.....	All (4th Sess.)
1780.....	16.....	All (4th Sess.)
1781.....	20.....	2-6
1781.....	24.....	All
1781.....	29.....	All
1781.....	43.....	All
1781.....	45.....	All
1781.....	54.....	All
1781.....	57.....	All
1781.....	62.....	All
1781.....	5.....	All (5th Sess.)
1781.....	10.....	All (5th Sess.)
1781.....	17.....	8 (5th Sess.)
1782.....	37.....	1, 3
1782.....	6.....	1-4, 6, 7, 10

Laws of	Chapter	Section
1782.....	9.....	All
1782.....	10.....	All
1783.....	49.....	All
1784.....	58.....	1-17, 19, 20
1784.....	16.....	All (8th Sess.)
1785.....	30.....	All
1785.....	75.....	1
1786.....	21.....	All
1786.....	56.....	1-12
1787.....	74.....	All
1787.....	77.....	All
1787.....	86.....	6
1788.....	64.....	3
1788.....	65.....	1-3, 7, 10 13
1788.....	76.....	All
1788.....	77.....	All
1788.....	86.....	All
1789.....	34.....	All
1789.....	38.....	All
1799.....	72.....	All
1799.....	93.....	All
1800.....	132.....	All
1801.....	78.....	19
1801.....	179.....	All
1802.....	118.....	All
1803.....	103.....	28
1804.....	48.....	All
1804.....	94.....	All
1805.....	135.....	30
1807.....	136.....	All
1808.....	201.....	All
1809.....	157.....	1-7
1810.....	156.....	All
1810.....	193.....	9
1811.....	30.....	All
1811.....	78.....	3-8, 10-12

Laws of	Chapter	Section
1812.....	227.....	All
1812.....	234.....	3
1812.....	239.....	55-57
1818.....	203.....	31
R. L. 1813....	52.....	All
1814.....	11.....	All
1814.....	204.....	3-8
1814.....	29.....	All (38th Sess.)
1816.....	17.....	All
1816.....	204.....	All
1817.....	64.....	1, pt. relating to exemption from taxation
1817.....	280.....	6
1817.....	290.....	All
1818.....	50.....	All
1819.....	59.....	All
1819.....	201.....	All
1820.....	32.....	All
1820.....	117.....	1, 2
1820.....	217.....	All
1820.....	220.....	All
1820.....	242.....	All
1820.....	248.....	All
1821.....	167.....	All
1822.....	127.....	4-6
1822.....	193.....	2
1823.....	147.....	1
1823.....	262.....	1-61, 63-70
1824.....	22.....	All
1824.....	127.....	All
1824.....	248.....	All
1824.....	249.....	All
1825.....	234.....	All
1825.....	240.....	All
1825.....	254.....	All
1826.....	4.....	2, part affecting L. 1823, Ch. 262, § 27

Laws of	Chapter	Section
1826.....	10.....	All
1826.....	282.....	6, 7
1826.....	311.....	All
1828.....	11.....	All (2d Meet.)
1828.....	20.....	17, 21 (2d Meet.)
1828.....	21.....	1, ¶¶ 225, 349, 445, 459, 482 (2d Meet.)
1830.....	108.....	All
1833.....	250.....	All
1834.....	17.....	All
1835.....	11.....	All
1836.....	20.....	All
1836.....	461.....	All
1837.....	137.....	All
1840.....	252.....	All
1840.....	387.....	All
1841.....	170.....	7
1841.....	341.....	All
1842.....	154.....	All
1842.....	318.....	All
1843.....	179.....	All
1844.....	266.....	All
1845.....	180.....	29-32
1845.....	195.....	All
1846.....	327.....	All
1847.....	455.....	16
1847.....	482.....	All
1849.....	10.....	All
1849.....	180.....	All
1850.....	6.....	All
1850.....	92.....	All
1850.....	183.....	All
1850.....	298.....	All
1851.....	8.....	All
1851.....	176.....	All
1851.....	371.....	All

Laws of	Chapter	Section
1852.....	46.....	All
1852.....	282.....	All
1853.....	69.....	All
1853.....	406.....	All
1853.....	469.....	All
1853.....	651.....	All
1853.....	654.....	All
1854.....	393.....	All
1855.....	11.....	All
1855.....	29.....	All
1855.....	37.....	All
1855.....	74.....	All
1855.....	83.....	All
1855.....	327.....	All
1855.....	335.....	1
1855.....	427.....	All
1856.....	183.....	All
1857.....	7.....	All
1857.....	456.....	All
1857.....	536.....	All
1857.....	585.....	All
1857.....	782.....	All
1858.....	8.....	All
1858.....	110.....	All
1858.....	357.....	All
1859.....	30.....	All
1859.....	149.....	All
1859.....	271.....	All
1859.....	312.....	All
1859.....	383.....	All
1860.....	209.....	All
1860.....	425.....	All
1861.....	187.....	All
1862.....	194.....	All
1862.....	285.....	All
1862.....	318.....	All

Laws of	Chapter	Section
1862.....	456.....	All
1863.....	15.....	All
1863.....	17.....	All
1863.....	46.....	All
1863.....	104.....	All
1863.....	240.....	All
1864.....	170.....	3
1864.....	182.....	3
1864.....	399.....	All
1865.....	85.....	All
1865.....	453.....	All
1865.....	709.....	All
1866.....	28.....	All
1866.....	87.....	All
1866.....	136.....	All
1866.....	528.....	All
1866.....	649.....	All
1866.....	677.....	All
1866.....	761.....	All
1866.....	820.....	All
1867.....	10.....	All
1867.....	48.....	All
1867.....	361.....	All
1867.....	592.....	All
1867.....	670.....	All
1867.....	694.....	All
1867.....	861.....	All
1867.....	938.....	All
1868.....	6.....	All
1868.....	575.....	All
1868.....	598.....	All
1868.....	715.....	All
1868.....	741.....	All
1869.....	10.....	All
1869.....	697.....	All
1869.....	859.....	All

Laws of	Chapter	Section
1869.....	860.....	All
1869.....	877.....	All
1870.....	6.....	All
1870.....	280.....	All
1870.....	325.....	All
1870.....	492.....	2, part providing for the exemption from taxation of the premises leased for the residence of the health officer and his deputies, and part authorizing the comptroller to designate papers in which notice of sale of lands for nonpayment of taxes shall be published
1870.....	506.....	2-6
1870.....	571.....	All
1870.....	705.....	All
1870.....	767.....	All
1870.....	768.....	All
1871.....	10.....	All
1871.....	110.....	All
1871.....	287.....	All
1871.....	717.....	All
1872.....	10.....	All
1872.....	142.....	All
1872.....	355.....	All
1872.....	850.....	All
1873.....	5.....	All
1873.....	12.....	All
1873.....	120.....	All
1873.....	327.....	All
1873.....	530.....	All
1873.....	708.....	All
1873.....	765.....	All
1873.....	766.....	All
1873.....	809.....	All
1874.....	4.....	All



Laws of	Chapter	Section
1874.....	351.....	All
1875.....	5.....	All
1875.....	73.....	All
1875.....	76.....	All
1875.....	331.....	All
1875.....	466.....	All
1875.....	474.....	All
1875.....	572.....	1-3, 5, 6
1875.....	610.....	All
1876.....	7.....	All
1876.....	49.....	All
1876.....	96.....	All
1876.....	101.....	All
1877.....	9.....	All
1877.....	44.....	All
1877.....	55.....	All
1877.....	341.....	All
1878.....	23.....	All
1878.....	140.....	All
1878.....	152.....	All
1878.....	191.....	All
1878.....	289.....	All
1879.....	12.....	All
1879.....	27.....	All
1879.....	82.....	All
1879.....	140.....	All
1879.....	372.....	All
1879.....	446.....	All
1879.....	492.....	All
1880.....	20.....	All
1880.....	80.....	All
1880.....	91.....	All
1880.....	140.....	All
1880.....	179.....	All
1880.....	269.....	All
1880.....	327.....	All

Laws of	Chapter	Section
1880.....	448.....	All
1880.....	515.....	All
1880.....	534.....	All
1880.....	542.....	All
1880.....	552.....	All
1880.....	596.....	All
1881.....	8.....	All
1881.....	46.....	All
1881.....	166.....	All
1881.....	293.....	All
1881.....	361.....	All
1881.....	402.....	All
1881.....	433.....	All
1881.....	477.....	All
1881.....	597.....	All
1881.....	640.....	All
1882.....	2.....	All
1882.....	151.....	All
1882.....	208.....	All
1882.....	296.....	All
1882.....	409.....	312-327
1883.....	6.....	All
1883.....	147.....	All
1883.....	342.....	All
1883.....	373.....	All
1883.....	376.....	All
1883.....	392.....	All
1883.....	397.....	All
1883.....	464.....	All
1883.....	471.....	All
1884.....	2.....	All
1884.....	25.....	All
1884.....	57.....	All
1884.....	153.....	All
1884.....	280.....	All
1884.....	353.....	All

Laws of	Chapter	Section
1884.....	414.....	All
1884.....	435.....	All
1884.....	537.....	All
1885.....	10.....	All
1885.....	32.....	All
1885.....	201.....	All
1885.....	215.....	All
1885.....	340.....	12
1885.....	359.....	All
1885.....	411.....	All
1885.....	448.....	All
1885.....	453.....	All
1885.....	483.....	All
1885.....	501.....	All
1886.....	59.....	All
1886.....	102.....	All
1886.....	143.....	All
1886.....	254.....	All
1886.....	266.....	All
1886.....	280.....	All
1886.....	315.....	All
1886.....	659.....	1-3, 5-8
1886.....	679.....	All
1887.....	284.....	All
1887.....	342.....	All
1887.....	638.....	All
1887.....	699.....	All
1887.....	700.....	All
1887.....	713.....	All
1888.....	110.....	All
1889.....	12.....	All
1889.....	95.....	4
1889.....	191.....	All
1889.....	193.....	All
1889.....	307.....	All
1889.....	353.....	All

Laws of	Chapter	Section
1889.....	462.....	All
1889.....	463.....	All
1889.....	469.....	All
1889.....	479.....	All
1889.....	563.....	All
1890.....	145.....	All
1890.....	174.....	All
1890.....	206.....	All
1890.....	497.....	All
1890.....	522.....	All
1890.....	553.....	All
1890.....	556.....	All
1891.....	163.....	All
1891.....	211.....	All
1891.....	215.....	All
1891.....	217.....	All
1891.....	218.....	All
1892.....	167.....	All
1892.....	168.....	All
1892.....	169.....	All
1892.....	196.....	All
1892.....	202.....	All
1892.....	266.....	All
1892.....	347.....	All
1892.....	399.....	All
1892.....	443.....	All
1892.....	463.....	All
1892.....	477.....	All
1892.....	529.....	All
1892.....	565.....	All
1892.....	661.....	All
1892.....	668.....	All
1892.....	713.....	All
1892.....	714.....	All
1893.....	199.....	All
1893.....	398.....	All

Laws of	Chapter	Section
1893.....	498.....	All
1893.....	525.....	All
1893.....	704.....	All
1893.....	711.....	All
1894.....	196.....	All
1894.....	312.....	All
1894.....	562.....	All
1894.....	713.....	All
1894.....	767.....	All
1895.....	191.....	All
1895.....	240.....	All
1895.....	378.....	All
1895.....	395.....	3, part adding § 274 to L. 1892, Ch. 488
1895.....	418.....	All
1895.....	425.....	All
1895.....	515.....	All
1895.....	556.....	All
1895.....	558.....	All
1895.....	608.....	All
1895.....	861.....	All
1895.....	895.....	All
1896.....	293.....	All
1896.....	820.....	All
1896.....	908.....	All
1896.....	951.....	All
1896.....	952.....	All
1896.....	953.....	All
1897.....	80.....	All
1897.....	233.....	All
1897.....	284.....	All
1897.....	347.....	All
1897.....	369.....	All
1897.....	371.....	All
1897.....	373.....	All
1897.....	375.....	All

Laws of	Chapter	Section
1897.....	392.....	All
1897.....	443.....	All
1897.....	489.....	All
1897.....	490.....	All
1897.....	494.....	All
1897.....	766.....	All
1897.....	785.....	All
1898.....	79.....	All
1898.....	88.....	All
1898.....	265.....	All
1898.....	289.....	All
1898.....	310.....	All
1898.....	339.....	All
1898.....	361.....	All
1898.....	362.....	All
1898.....	537.....	All
1899.....	76.....	All
1899.....	269.....	All
1899.....	270.....	All
1899.....	321.....	All
1899.....	342.....	All
1899.....	389.....	All
1899.....	406.....	All
1899.....	571.....	All
1899.....	672.....	All
1899.....	712.....	All
1899.....	737.....	All
1900.....	94.....	All
1900.....	254.....	All
1900.....	379.....	All
1900.....	382.....	All
1900.....	500.....	All
1900.....	512.....	All
1900.....	658.....	All
1900.....	689.....	All
1901.....	117.....	All

Laws of	Chapter	Section
1901.....	118.....	All
1901.....	132.....	All
1901.....	158.....	All
1901.....	159.....	All
1901.....	173.....	All
1901.....	261.....	All
1901.....	288.....	All
1901.....	358.....	All
1901.....	448.....	All
1901.....	458.....	All
1901.....	490.....	All
1901.....	493.....	All
1901.....	517.....	All
1901.....	535.....	All
1901.....	550.....	All
1901.....	558.....	All
1901.....	605.....	All
1901.....	618.....	All
1902.....	101.....	All
1902.....	112.....	All
1902.....	126.....	All
1902.....	171.....	All
1902.....	172.....	All
1902.....	200.....	All
1902.....	283.....	All
1902.....	324.....	All
1902.....	344.....	All
1902.....	378.....	All
1902.....	496.....	All
1903.....	41.....	All
1903.....	170.....	All
1903.....	199.....	All
1903.....	204.....	All
1903.....	267.....	All
1903.....	305.....	All
1903.....	338.....	All

Laws of	Chapter	Section
1903.....	642.....	All
1904.....	155.....	All
1904.....	279.....	All
1904.....	382.....	All
1904.....	385.....	All
1904.....	438.....	All
1904.....	535.....	All
1904.....	758.....	All
1905.....	61.....	All
1905.....	94.....	All
1905.....	241.....	All
1905.....	278.....	All
1905.....	281.....	All
1905.....	348.....	All
1905.....	368.....	All
1905.....	445.....	All
1905.....	446.....	All
1905.....	447.....	All
1905.....	509.....	All
1905.....	729.....	All
1906.....	111.....	All
1906.....	155.....	All
1906.....	189.....	All
1906.....	248.....	All
1906.....	336.....	All
1906.....	414.....	All
1906.....	425.....	All
1906.....	458.....	All
1906.....	474.....	All
1906.....	524.....	All
1906.....	532.....	All
1906.....	567.....	All
1906.....	699.....	All
1907.....	94.....	All
1907.....	121.....	All
1907.....	204.....	All



Laws of	Chapter	Section
1907.....	221.....	All
1907.....	323.....	All
1907.....	324.....	All
1907.....	340.....	All
1907.....	478.....	All
1907.....	550.....	All
1907.....	693.....	All
1907.....	709.....	All
1907.....	720.....	All
1907.....	721.....	All
1907.....	725.....	All
1907.....	734.....	All
1907.....	739.....	All
1908.....	43.....	All
1908.....	228.....	All
1908.....	295.....	All
1908.....	296.....	All
1908.....	307.....	All
1908.....	308.....	All
1908.....	310.....	All
1908.....	312.....	All
1908.....	321.....	All
1908.....	437.....	All
1908.....	505.....	All

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PROVISIONS OF OTHER CONSOLIDATED  
LAWS RELATING TO  
THE SUBJECT OF TAXATION.

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# COUNTY LAW

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[661]



## **COUNTY LAW**

### **ARTICLE 3**

#### **Boards of Supervisors**

Section 16. Correction of assessments, and returning and refunding of illegal taxes.

38. Fire districts outside of incorporated villages.

39. Effect of incorporation of village within limits of fire district.

**§ 16. Correction of assessments, and returning and refunding of illegal taxes.** Any such board may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

#### **§ 38. Fire districts outside of incorporated villages.**

1. Each board of supervisors may, on the written, verified petition of the taxable inhabitants of a proposed fire district outside of an incorporated village or city, and within the county, whose names appear on the last preceding assessment-roll of the town wherein such proposed fire district is located, as owning or representing more than one-half of the taxable real property of such

district, or as owning or representing more than one-half of the taxable real property of such district owned by the residents thereof, establish such district as a fire district. Where such proposed fire district is situated in two or more counties, the board of supervisors of each county in which a part of such fire district is located, may, by resolution, on the written, verified petition of the taxable inhabitants of that portion of the proposed fire district located in such county, whose names appear on the last preceding assessment-roll of the town or towns in which the proposed fire district is located, as owning or representing one-half of the taxable real property of that part of such proposed fire district located in such county owned by the residents thereof, direct that when a similar resolution is adopted by the board of supervisors of each of the other counties in which such proposed fire district is located, and upon the adoption of such resolution by each such board, such fire district shall be and be deemed to be legally established. No such district shall extend in any direction to exceed one mile from the nearest engine or hose or hook and ladder house located within the district. When any two or more fire districts, established as above provided, not within an incorporated village, adjoin each other, the board of supervisors of the county in which said districts are located, may, upon a written, verified petition of the taxable inhabitants of each of said districts whose names appear on the last preceding assessment-roll of the town or towns within which said fire districts are located, as owning or representing more than one-half of the taxable real property of each of said districts, or as owning or representing more than one-half of the taxable real property of each of said districts owned by the residents thereof, consolidate such fire districts and establish the same into one fire district. The trustees of such fire district hereinafter provided may establish, equip and maintain such engine, hose or hook and ladder houses as they may deem necessary. (As amended by L. 1909, ch. 405.)

2. When any such fire district has been established or consolidated in the manner above provided, the legal voters thereof may elect not less than three nor more than five residents thereof to be the fire commissioners for a term of five years or such less term as a majority of such voters at the time of any such election

may express on their ballots; and may also elect a treasurer in such fire district for a term of three years, who shall be entitled to receive and have the custody of the funds of the district and pay out the same for the purposes herein provided for, on the order of the fire commissioners, which treasurer before entering on the duties of his office, shall give such security as the board or boards of supervisors may require. The first election for such fire commissioners and treasurer shall be called by the clerk of the town within which any such district shall be established, or when any such district is within more than one town within the county, or if located in more than one county, by the clerks of such towns jointly and concurrently, within thirty days from the establishment or consolidation of such fire district or districts, and upon such notice and in the same manner as required for special town meetings. All subsequent elections shall be called in the same manner by the clerk or clerks of the town or towns, not less than thirty days prior to the expiration of the term of office of any such commissioners or of the treasurer; special elections to fill any vacancies shall be called in the same manner within thirty days after any such vacancy shall occur. (As amended by L. 1909, ch. 405.)

3. Any such district when established or consolidated shall be known by such name as the fire commissioners thereof may adopt at their first meeting for the organization, and thereafter such fire commissioners shall be authorized and empowered to purchase apparatus for the extinguishment of fires therein; rent or purchase suitable real estate and buildings or erect, alter or repair buildings, for the keeping and storing of the same; and to procure supplies of water, and have control and provide for the maintenance and support of a fire department in such district; and shall have power to organize fire, hook, hose, ladder, axe and bucket fire patrol companies; and to appoint a suitable number of able and respectable inhabitants of said district as firemen and to prescribe the duties of the firemen and the rules and regulations for the government of all companies and of the fire department in such district; and who shall have power to make any and all contracts within the appropriations voted by the resident taxpayers of the district for the purpose of carrying out the authorization and powers herein granted. (As amended by L. 1909, ch. 405.)



4. Such fire commissioners may expend in any one year for any or all the purposes above specified a sum or sums not exceeding the total of one hundred dollars, and make a contract for a supply of water for fire purposes for a period not to exceed five years, without any appropriation voted therefor by the taxpayers of such district. For the purpose of giving effect to these provisions the fire commissioners are hereby authorized whenever a tax shall be voted to be collected in instalments for the purposes of carrying out the authorization and powers herein granted, to borrow so much of the sum voted as may be necessary at a rate of interest not exceeding six per centum per annum and to issue bonds or other evidences of indebtedness therefor, which shall be a charge upon the district and be paid at maturity; and such bonds shall not be sold below par; due notice of the time and place of the sale of such bonds shall be given at least ten days prior thereto; the payment or collection of the last instalment shall not be extended beyond ten years from the time when such vote was taken. (As amended by L. 1909, ch. 405.)

5. Whenever the fire commissioners in any such fire district shall submit a request in writing for an appropriation of any sum of money for the purposes herein authorized, the clerk or clerks of the town or towns in which such fire district shall be located, shall call a meeting of the resident taxpayers of the district for the purpose of voting upon the question of appropriating such money, such meeting to be called by a notice posted conspicuously in at least two of the most public places in such fire district, at least ten days before the holding of any such meeting, which notices shall state the time, place and purpose of the meeting. At any such meeting such resident taxpayers may appropriate the amount requested by the fire commissioners, or any less amount, and may determine that the sum so appropriated or some part thereof shall be raised by instalments. When any such appropriation is made, or when any amount less than the sum of one hundred dollars shall have been expended by such fire commissioners, as above authorized, the amount appropriated or expended and the amount contracted to be paid yearly for the supply of water for fire purposes, shall be assessed, levied and collected

on such district, in the same manner, at the same time and by the same officers as the taxes of the town in which the district is located, are assessed, levied and collected, and when collected shall be paid over immediately by the supervisor of the town to the treasurer of the fire district; and the town shall be responsible for any and all sums so collected until the same shall be paid over to such treasurer. (As amended by L. 1909, ch. 405.)

6. Such fire commissioners shall before the annual meeting of the board of supervisors present to the supervisor of the town or towns in which such fire district is situated an itemized and verified statement in duplicate of the amount expended by them during the preceding year, without an appropriation having been made therefor by the taxpayers of such district. The supervisors shall file one of such duplicates in the office of the town clerk, and one shall be presented by him to the board of supervisors. (As amended by L. 1909, ch. 405.)

7. All meetings of any such district called for the election of officers, or for the appropriation of money, shall be presided over by a resident taxpayer to be designated by the fire commissioners, except that the first meeting after any such fire district shall have been established shall be presided over by a resident taxpayer selected by the legal voters at the meeting; and all elections for fire commissioners and for treasurer shall be by ballot, in the same manner as is provided for the election of other town officers. Such meetings shall be open to receive ballots for not less than two hours, which hours shall be stated in the notice. There shall be one inspector to receive ballots and one clerk to record the names of the voters. The chairman, inspector and clerk shall receive the sum of three dollars each for their services as such. (As amended by L. 1909, ch. 405.)

8. The board of supervisors in any county in which any such fire district shall have been heretofore or shall be hereafter established, or, where such fire district is located in two or more counties, the several boards of supervisors of the counties in which a part of such fire district is located, by resolution adopted in the manner provided for the establishment of such district, may at any time, upon the written verified petition of the taxable

inhabitants of any such district, whose names appear upon the last preceding assessment-roll of the town within which such district is located as owning or representing more than one-half of the taxable real property of such district, or as owning or representing more than one-half of the taxable real property in such district owned by the residents thereof, discontinue such district as a fire district, and upon such action being taken by the supervisors, the fire commissioners of such district, where it is wholly within a village incorporated since said district was formed, shall turn over to any fire corporation organized by the trustees of said village all the property thereof, such village to pay all the debts thereof, and in other than such last-named districts the fire commissioners shall proceed to sell the property belonging to such district at public sale; three notices of such sale shall be posted conspicuously in three of the most public places in the district, for a period of thirty days prior to the sale, and the proceeds of such sale shall be paid over by the treasurer of the district to the supervisor of the town and the sum so paid over shall be credited to the taxable real property located in such district, in the next succeeding assessment of town taxes, provided, however, that, if there be outstanding any bonded or other indebtedness of such fire district, the proceeds of such sale shall be used to pay such bonds or obligations as shall then be due, and as to any bonds or obligations which are not due, such part of said proceeds as shall be sufficient to meet such outstanding bonds or obligations at their maturity shall be invested and held by the county treasurer under the supervision of the board of supervisors as a sinking fund for the redemption of such outstanding bonds or obligations at their maturity. Provided, however, that if it shall, at any time, be possible to purchase at par or less any of such bonds or obligations, such board of supervisors may cause to be brought in and canceled any such bonds or obligations of the fire district; and if such proceeds of such sale and the income therefrom be not sufficient to redeem such bonds or obligations at their maturity, and to pay the interest thereon, then there shall be levied and collected, in annual instalments, from the district charged with the payment of such bonds or obligations, such a sum as will be sufficient to pay the interest on

such bonds or obligations and to redeem them at their maturity. If, however, there shall be any excess collected, such excess shall be paid over to the supervisors of the town, and the sum so paid over to the supervisor shall be credited to the taxable real property located in such district, in the next succeeding assessment of town taxes. (As amended by L. 1909, ch. 405, and L. 1910, ch. 115.)

9. Whenever any portion of any such fire district heretofore or hereafter established shall be incorporated into the corporate limits of any incorporated village or city, the board of supervisors of the county in which such district is located, or where such fire district is located in two or more counties, the several boards of supervisors, by resolution adopted as herein provided for the establishment of such district, shall, upon the written verified petition of more than one-half in assessed valuation of the taxable inhabitants of such incorporated portion of the fire districts, or upon the written, verified petition of more than one-half in assessed valuation of the taxable inhabitants of such unincorporated portion of the fire district, change the boundaries of such district in such manner as shall exclude such incorporated portion of the district, if the petition be by such taxable inhabitants of the incorporated portion, or in such manner as to exclude such unincorporated portions of the district, if the petition be by such taxable inhabitants of the unincorporated parts and thereafter such excluded portion of the district shall not be entitled to the protection, nor liable to be assessed or taxed for the support of the fire department of such district, and the portion not excluded shall thereupon assume and be liable to pay all the bonded or other indebtedness of said district. (As amended by L. 1909, ch. 405, and L. 1910, ch. 115.)

10. Where any two fire districts not within any incorporated village adjoin each other, the boundary line between such districts may be changed by the board of supervisors of the county in which they are located, or, where such fire district is located in two or more counties, by resolution adopted in the manner herein provided for establishing such district, as the case may be, upon a written verified petition of the taxable inhabitants of the portion of the fire district applied to be changed, whose names appear

upon the last preceding assessment-roll of the town within which said portion of said fire district is located, as owning or representing more than one-half of the taxable property of such portion of said fire district, or as owning or representing more than one-half of the taxable real property of such portion of said fire district owned by the residents thereof, provided the taxable inhabitants of both said fire districts and within the county, whose names appear upon the last preceding assessment-roll of the town or towns, owning or representing more than one-half of the taxable property of said district, or as owning or representing more than one-half of the taxable real property of such fire district owned by the residents thereof, shall consent in writing to such change. (As amended by L. 1909, ch. 405.)

**§ 39. Effect of incorporation of village within limits of fire district.** Whenever any fire district is located entirely within the corporate limits of two or more villages by virtue of the incorporation of such villages after the establishment of such fire district, and the said villages or either of them has not been excluded from the limits or boundaries of such fire district in accordance with the provisions of section thirty-eight of this chapter, the town board and the board of fire commissioners of such fire district shall meet together on the Friday next preceding the annual meeting of the board of supervisors and estimate the amount necessary for the support of the fire department within such fire district, the purchase, lease and maintenance of suitable real estate and buildings for the keeping and storing of the same, for the purchase of the water supply, for fire purposes and for the payment of debts and accounts which may have become due and shall certify the same to the board of supervisors of the county, which said estimated amount shall, in the same manner as the expenses of the town are raised, be assessed, levied and collected only from the property within such fire district. The collector shall pay the sums thus collected to the supervisor of the town who shall pay the same to the treasurer of the fire district upon the order of the board of fire commissioners.

**ARTICLE 7****Dogs**

- Section 110. Tax on dogs.
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  - 112. Owner to deliver description.
  - 113. Tax, how collected.
  - 114. Application of proceeds of tax and other moneys.
  - 115. Collector's fees.
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  - 119. Certificate to be evidence.
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  - 121. Tax to pay orders for sheep or angora goats killed.
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**§ 110. Tax on dogs.** Each board of supervisors, except in counties having a population of eight hundred thousand or over, may fix and impose a tax on dogs within the several cities and towns in its county. The board of supervisors of any such county may fix or impose a tax upon dogs in any town therein at a differ-

ent rate than that imposed upon dogs in other towns in such county, upon the written application of the town board of such town. Such application shall specify the rate of tax to be imposed in such town. Such taxes shall be assessed, collected and applied in the manner provided by sections one hundred and thirteen and one hundred and fourteen of this chapter. If they do not exercise the powers herein conferred, the following provisions, so far as they relate to the taxation of dogs and the manner of collecting the same, shall apply to such county and the towns therein. The provisions of sections one hundred and ten to one hundred and twenty-seven, both inclusive, shall not affect cities of the second class.

**§ 111. Rate of taxation when not fixed by the board.** Except in the county of Kings, the county of Westchester and the city of Buffalo, there shall be annually levied and collected the following tax on dogs over four months old: Upon every bitch owned or harbored by any one or more persons, or by any family, three dollars; upon every additional bitch owned or harbored by the same person or persons or family, five dollars; upon every dog other than a bitch owned or harbored by one or more persons, or by any family, fifty cents; and upon every additional dog, other than a bitch, owned or harbored by the same person or persons or family, two dollars.

**§ 112. Owner to deliver description.** The owner and possessor of every dog liable to such tax, shall, whenever required by any assessor, deliver to him a written description of every such dog owned or possessed by him. For every neglect or refusal so to do, and for every false statement made in any description so furnished, he shall forfeit five dollars, to be recovered by the supervisor of the town.

**§ 113. Tax, how collected.** The assessors of every town, city or ward, shall annex to the assessment-roll of real and personal estate therein, made by them annually, the name of each and every person liable to the tax imposed thereby, together with



the number of bitches and dogs for which such person is assessed, and return the same to the supervisors of their respective towns, cities or wards, to be laid by each supervisor before the board of supervisors, to be assessed and collected in the same manner as other state, county and town taxes are collected; and if any person duly assessed, shall refuse or neglect to pay the tax so assessed, within five days after demand thereof, it shall be lawful for any person, and it shall be the duty of the collector to kill the dog so taxed.

**§ 114. Application of proceeds of tax and other moneys.** The collector of each town shall pay over the taxes so collected to the supervisor of the town, and the moneys so collected and paid over shall, in each town, constitute a town fund for paying the damages arising in such town from dogs killing or injuring sheep or angora goats; and such moneys, or the balance thereof, which shall remain in the hands of the supervisor of any town for the period of one year, may, by a vote of the town board of any town, be appropriated for the purpose of building and repairing highways and bridges or for the payment of the contingent expenses of such town.

If such town fund applicable to the payment of such damages becomes exhausted and claims for damages are thereafter presented, the supervisor may certify the fact to the treasurer of any village in his town, in which a resolution of the board of supervisors is in force pursuant to the provisions of sections one hundred and twenty-eight to one hundred and thirty-six of this chapter, and shall thereupon be entitled to receive from said treasurer the amount of all such unpaid claims, or so much thereof as may then be in the hands of such treasurer applicable to such purposes and accumulated since the close of the last preceding fiscal year of such village; and the moneys thus received by the supervisor shall be applied to the payment of such damages.

**§ 115. Collector's fees.** Each collector shall be allowed to retain a commission of ten dollars on every hundred dollars collected, and at that rate upon all sums collected by him pursuant to



this article, and upon filing his affidavit of the fact with the supervisor, be entitled to retain, as a further compensation from the moneys collected by him, the sum of one dollar for every dog or bitch killed by him under the provisions of this article.

**§ 116. When payment of tax to be proved.** In any action brought for the killing of any dog, it shall be incumbent on the plaintiff in such action to prove that the tax imposed upon such dog if any, by the provisions of this article, has been paid.

**§ 117. Liability of owners of dogs for injuries.** The owner or possessor of any dog that shall kill or wound any sheep or lambs, or angora goats or kids, shall be liable for the value of such sheep or lamb, or angora goat or kid, to the owner thereof, without proving notice to the owner or possessor of such dog, or knowledge by him that his dog was mischievous or disposed to kill sheep or angora goats.

**§ 118. Duties and powers of fence viewers.** The owner of any sheep or lambs, or angora goats or kids, that may be killed or injured by dogs, may apply to any two fence viewers of the town, village or city where such sheep or lambs, or angora goats or kids were killed or injured, who shall inquire into the matter, and examine witnesses in relation thereto, and if they shall be satisfied that the same were killed by dogs, and in no other way, they shall certify such fact, the number of sheep or angora goats killed, and the number injured, and the value of the sheep or angora goats killed or injured immediately previous to such killing or injury, the value of the sheep or angora goats after being so killed or injured, together with the amount of their fees.

**§ 119. Certificate to be evidence.** Such certificate shall be presumptive evidence of the facts therein contained, in any civil action or proceeding.

**§ 120. Duties of town board.** Such certificate shall be presented to the town board at its second annual meeting for audit; and if such board shall be satisfied by the oath of the person

claiming such damages that he has not been able to discover the owner or possessor of the dog or dogs, by which such damage was done, or that he has failed to recover his damages of such owner or possessor, it shall give an order on the supervisor of the town for the amount which it shall allow, who shall pay such order out of the funds arising from the provisions of this article.

**§ 121. Tax to pay orders for sheep or angora goats killed.** Whenever the amount of the orders for damages, given by the town board to the owners of sheep or angora goats killed or injured by dogs, shall exceed the amount of the dog fund in the hands of the supervisor of such town, the town board may, in its discretion, add to the accounts of such town, the amount of such orders then due and unpaid, but the amount so added shall not exceed the sum of three hundred dollars in any one year.

**§ 122. When owner shall refund.** If, after receiving the amount of such damages from the supervisor, the owner of the sheep or angora goats so killed or injured shall receive or recover the value or any part thereof, from the owner or possessor of the dog or dogs doing the damage, he shall repay to the supervisor the sum so recovered. In case of his refusal or neglect, the supervisor shall bring an action therefor against him in the name of the town, which sum, when received, shall be returned to the dog fund of the town.

**§ 123. Dogs chasing sheep or angora goats to be killed.** Any person may kill any dog which he shall see wrongfully chasing, worrying or wounding any sheep or angora goats.

**§ 124. Owner to kill dog after notice.** The owner or possessor of every dog, to whom notice shall be given of any injury done by his dog to any sheep or angora goat, or of his dog having chased or worried any sheep or angora goat, shall, within forty-eight hours after such notice, cause such dog to be killed; for every neglect so to do, he shall forfeit two dollars and fifty cents, and the further sum of one dollar and twenty-five cents for every forty-eight hours thereafter, until his dog shall be killed, unless

it shall satisfactorily appear to the court before which an action shall be brought for the recovery of the said penalties, that it was not in the power of such owner or possessor to kill such dog.

**§ 125. When justice may order dog killed.** If any dog shall attack any person peaceably traveling on any highway, or his horse or team, or any domestic animal peaceably traveling on any highway in charge of any such person, and complaint thereof be made to a justice of the peace, such justice shall inquire into the complaint, and if satisfied of its truth, and that such dog is dangerous, he shall order the owner or possessor of such dog to kill him immediately. The owner or possessor of any dog, who shall refuse or neglect to kill him within forty-eight hours after having received such order, shall forfeit the sum of two dollars and fifty cents, and the further sum of one dollar and twenty-five cents for every forty-eight hours thereafter, until such dog is killed.

**§ 126. Who deemed owner of dog.** Every person in possession of any dog, or who shall suffer any dog to remain about his house for the space of twenty days, previous to the assessment of a tax, or previous to any injury, chasing or worrying of sheep or angora goats, or any such attack made by a dog, shall be deemed the owner of the dog for all the purposes of this article.

**§ 127. Penalties, collection and application of.** The penalties imposed by this article for failure to kill dogs as prescribed therein shall be collected by the supervisor of the town where they are incurred, upon complaint being made to him of such failure, in the manner provided by the town law for the recovery of penalties given by law to a town for its use. Such penalties when so collected shall be paid into the town fund provided by this article for the payment of damages incurred by dogs killing sheep or angora goats in such town.

**§ 128. Adoption by county of dog registration provisions.** The board of supervisors of any county may, by resolution adopted at an annual meeting, determine that the provisions of sections one hundred and twenty-eight to one hundred and

thirty-six, both inclusive, of this article shall apply to such county, or to any specified town or village therein, after a date to be designated in such resolution, which date shall be subsequent to the last publication of the resolution as herein required, but no such resolution shall be adopted affecting any town or village in such county separately, except upon the written application of the town board of such town or the trustees of such village. Such resolution shall also prescribe the annual registration fee to be paid within such county, or within the several towns or villages specially affected by it, for every dog over four months old. A certified copy of such resolution shall be filed in the offices of the secretary of state and of the county clerk of such county, and also in the office of the clerk of the town or village affected by any such resolution if it relates to a single town or village; and such resolution, together with sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, shall be published once in each week for six successive weeks in at least two newspapers published in the county to be designated by the board of supervisors, one of which shall be a newspaper published in the town or village specially affected, if such resolution relates to a single town or village and there be a newspaper published therein. After the date specified in such resolution, which shall be subsequent to such publication, no taxes upon dogs shall be assessed in any town or village in such county affected by such resolution, and the board of supervisors may at any subsequent meeting thereof prescribe a different annual registration fee, but must publish such change at least once each week for three successive weeks in at least two newspapers to be designated by the board of supervisors, but such registration fee must be uniform in any one year in all the towns and villages of the county to which such sections of this article are then applicable. The board of supervisors of such county may thereafter, by resolution adopted, filed and published in like manner, determine that the provisions of such sections shall not apply to such county, or to any separate town or village therein to which such provisions have been made to apply as aforesaid, and after the date specified in such resolution the provisions of law for assessment and collection

of taxes on dogs shall apply to such county or to any separate town or village affected by the resolution last above mentioned, as if the resolution applying such sections had not been adopted.

When a resolution is in force which applies such sections to any town and to any village therein, separately, it shall be deemed to mean that the said sections apply, in respect to such town, to that portion thereof only which is outside of the corporate limits of such village and to the dogs owned or harbored in such outside territory. None of the provisions of this or of the ensuing sections of this article shall apply to any village situate in two or more counties, or to any village in two or more towns, unless a resolution is in force which applies such sections to all parts of the towns in which such villages are situate.

**§ 129. Payment of fees; issue of tags; definition of dog.** Within thirty days after the date specified in any such resolution making sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article applicable to any county or to some specified town or village, every person resident within a town or village to which such resolution applies, owning or harboring a dog over four months old shall pay to the town clerk of the town or the clerk of the village in which he resides the registration fee prescribed by such resolution; and every person who shall thereafter acquire or harbor such a dog for which such registration fee has not been paid shall pay such fee within ten days after acquiring or harboring the same. A fee so paid shall entitle such dog to registration until the thirty-first day of December following such payment; and thereafter on or before the tenth day of January in each year a like fee shall be paid by a person owning or harboring such dog. Upon the receipt thereof, the town or village clerk, as the case may be, shall enter in a book kept for that purpose the name of such owner or person, a description of such dog, and the date of the payment of the registration fee; and shall furnish for the use of such dog a suitable metallic tag stamped with the year of issuance and with a number corresponding with the registration number of such dog. Such tag shall be worn by such dog at all times

during the year for which the registration fee shall be so paid. The town or village clerk, as the case may be, shall furnish a duplicate of such tag, whenever the same shall be lost, upon payment of the cost thereof. The expense of procuring such tags shall be paid in the same manner as other town or village charges, respectively, from the moneys received from the registration fees. The term "dog," as used in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, includes bitch.

**§ 130. Duties of assessors.** The assessors of each town in such county shall annually, at the time of the completion of their assessment-rolls as provided by law, make a list containing the name of every person resident within their town liable to pay a registration fee for dogs as provided by section one hundred and twenty-nine of this article, together with the number of dogs owned or harbored by such person, and forthwith deliver such list signed by them to the town clerk.

If a resolution of the board of supervisors is separately in force in any village providing for a registration of dogs therein, then the assessors or assessing officers of such village shall in like manner file with the village clerk a like list of the dogs owned or harbored by the residents thereof.

**§ 131. Duty of town clerk.** The clerk of each town or village wherein said resolution is applicable, in such county, when he shall be informed by such list or otherwise that there is any dog which has not been registered, shall forthwith bring an action as prescribed in the next section against the owner of such dog or the person harboring the same, or he shall forthwith give written notice to any constable of the town, or if in a village then to any policeman or other peace officer thereof, requiring him to take such dog into his possession, and dispose of the same as prescribed in section one hundred and thirty-three of this article.

**§ 132. Penalties; actions therefor.** Every person liable to pay a registration fee for a dog who shall fail to pay the same as herein provided, or who shall knowingly permit any dog, owned

or harbored by him, to be at large without wearing a tag issued by the town or village clerk, shall forfeit the sum of five dollars, to be recovered in an action brought before a justice of the peace of the town wherein the person owning or harboring such dog may be, in the name of the town or village in which such dog is required to be registered, upon the complaint of the town or village clerk, respectively, as the case may be; and the justice before whom a judgment for such penalty is recovered shall direct, in the execution issued upon such judgment, that, in case of the failure to collect the whole of such judgment besides costs, the dog for which such registration fee has not been so paid, or which has been so permitted to be at large, shall be taken into the possession of the constable receiving such execution and forthwith killed by shooting, and thereupon it shall be the duty of such constable to take such dog into his possession and forthwith kill the same. A judgment so recovered shall not constitute a bar to a further action to recover such penalty brought subsequent to the recovery of such judgment so long as such violation shall continue, nor shall the recovery or collection of such judgment exempt the person against whom the same is recovered from a compliance with any provision of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article.

**§ 133. Seizure of dogs not tagged or registered.** Each constable in such county where such resolution shall be made applicable to the whole county and each constable in the town or policeman or peace officer in the village to which such resolution shall be made applicable, where such resolution shall be made applicable to one or more towns or villages only, shall, after the expiration of such thirty days from the date specified in such resolution, seize and keep in his possession, until disposed of as herein provided, every dog running at large in his county, town or village, respectively, and not wearing such tag, and every dog of which he shall be informed by the clerk of his town or village by written notice. He shall forthwith post a notice in a conspicuous place in the office of the town clerk, or clerk of the village, as the case may be, containing a description of the dog so seized, and a statement of the time of seizure thereof, and that the said dog will be killed



at the end of seventy-two hours from the time of posting such notice, stating the hour of such posting, unless the same is registered and the fee for seizing the same as herein provided is paid within such time, and shall also serve a copy of the notice so posted, at least forty-eight hours before such dog shall be killed, upon the owner or person harboring such dog, provided that he be known to such constable, policeman or peace officer, or can with reasonable diligence be ascertained by him within said county, personally or by leaving the same at his last known place of residence with a person of suitable age and discretion. Such officer shall at the end of seventy-two hours from the time of posting and after so serving such notice kill such dog by shooting, unless the same shall, before the expiration of that time, be registered and a tag procured for the same as provided in section one hundred and twenty-nine, and in addition thereto, the sum of two dollars be paid to such officer for his fees, in which case such dog shall be released. Every officer shall be entitled to receive a fee of one dollar for each dog seized and killed by him under the provisions of this section or of section one hundred and thirty-two of this article, to be paid as other town charges are paid from moneys received from registration fees.

**§ 134. Value to be recovered.** The value of any dog destroyed by any constable except as herein provided may be recovered by the owner of such dog from either such constable or the town wherein such dog is destroyed.

**§ 135. Disposition of registration fees and penalties.** The town clerk shall at the end of every calendar month pay to the supervisor all fees received by him during such month for the registration of dogs and bitches under this article, less the sum of twenty-five cents for each dog and bitch registered, which may be retained by him as his fee therefor. Any village clerk receiving such fees or the proceeds of penalties provided for by this chapter shall pay over the same monthly, less such registration fees, to the village treasurer, and the latter shall retain the same in a separate fund until the close of the fiscal year of such village, excepting that he shall, from time to time, pay therefrom to



the supervisor of the town in which such village is located any portion thereof which the supervisor certifies to be needed for satisfying claims for the killing or injuring of sheep in such town after the other moneys in the hands of the supervisor, applicable to such purposes, have been exhausted. Any part of such fund in the hands of a village clerk and treasurer not so paid out and remaining in their hands at the close of such fiscal year shall belong to the village and may be applied to such village purpose as the trustees thereof may direct. A justice of the peace before whom a penalty is recovered as provided in section one hundred and thirty-two of this article, if the complaint was made by a town clerk, shall forthwith pay one-half thereof, when collected, to the supervisor, and one-half to the town clerk for his fees in making the complaint in the action in which such penalty is recovered. The money paid to the supervisor pursuant to this section on account of registration fees and penalties, or paid to him by any village clerk under the provisions of this section, shall, except as otherwise provided herein, be applied for the same purposes as provided by law with respect to taxes collected upon dogs. If the complaint in any action for such penalty was made by a village clerk, then the whole of such penalty shall be paid to such clerk to be thereafter applied as hereinabove in this section provided.

**§ 136. Actions for injury or destruction of unregistered dogs.** No person shall hereafter maintain an action for an injury to or the destruction of any dog, unless it shall affirmatively appear that such dog has been duly registered as provided by section one hundred and twenty-nine of this article. Nothing in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, shall apply to an incorporated city of the state.

## **ARTICLE 8**

### **County Treasurers**

**§ 150. Extension of time for the collection of taxes.** The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve, and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him.



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# EDUCATION LAW

[Laws 1910, Chapter 140.]

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[685]



## **EDUCATION LAW**

### **ARTICLE 15**

#### **Assessment and Collection of Taxes**

Section 410. Assessment of taxes.

411. Property to be assessed.

412. Ascertainment of valuations.

413. Power of trustees to determine values.

414. Equalization within joint districts.

415. Assessment of vacant land.

416. Persons working land on shares and vendees in possession liable to taxation.

417. Liability of property of certain absentee owners.

418. Certain exemptions from tax for building schoolhouse.

419. Right of certain tenants to charge tax to landlord.

420. Requisites and authority of collector's warrant.

421. Time for delivery of warrant to collector.

422. Jurisdiction of collector.

423. Renewals of warrants.

424. Amendment of tax lists.

425. Collector's notice.

426. Collector's fees.

427. Notice to railroad companies of assessment and tax.

428. Payment of tax by railroad company to county treasurer.

429. Duty of collector after failure of railroad company to pay within thirty days.

430. Payment of tax by county treasurer to collector.

431. Railroad company may pay collector.

432. Trustees' right of action to recover tax.

433. Collector's return of unpaid taxes.

434. Certification by trustees of collector's return.

- Section 435. Payment of unpaid taxes from county treasury.  
436. Levy by supervisors of unpaid taxes.  
437. Payment before levy.  
438. Proceedings for collection same as of county taxes.  
439. Filing tax-list and warrant with town clerk.  
440. Assessment for school purposes of certain state lands.

**§ 410. Assessment of taxes.** Within thirty days after a tax shall have been voted by a district meeting, the trustees shall assess it, and make out the tax-list therefor, and annex thereto their warrant for its collection. But they may at the same time assess two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one tax-list and one warrant for the collection of the whole. They shall also prefix to their tax-list a heading showing for what purpose the different items of the tax are levied.

**§ 411. Property to be assessed.** 1. School district taxes shall be apportioned by the trustees upon all real estate within the boundaries of the district which shall not be by law exempt from taxation, except as hereinafter provided, and such property shall be assessed to the person or corporation owning or possessing the same at the time such tax-list shall be made out.

2. The trustees shall also apportion the district taxes upon all persons residing in the district, and upon all corporations liable to taxation therein, for the personal estate owned by them and liable to taxation.

3. Land lying in one body and occupied by the same person, either as owner or agent for the same principal, or as tenant under the same landlord, if assessed as one lot on the last assessment-roll of the town after revision by the assessors, shall, though situated partly in two or more school districts, be taxable in that one of them in which such occupant resides. This rule shall not apply to land owned by non-residents of the district, and which shall not be occupied by an agent, servant or tenant residing in the district. Such unoccupied real estate shall be assessed as non-resident, and a description thereof shall be entered in the tax-list.

**§ 412. Ascertainment of valuations.** The valuations of taxable property shall be ascertained, so far as possible, from the last assessment-roll of the town, after revision by the assessors; and no person shall be entitled to any reduction in the valuation of such property, as so ascertained, unless he shall give notice of his claim to such reduction in writing to the trustees of the district before the tax-list shall be made out.

**§ 413. Power of trustees to determine values.** The trustees of a district shall ascertain the true value of the property to be taxed from the best evidence in their power, giving notice to the persons interested, and proceeding in the same manner as the town assessors are required by law to proceed in the valuation of taxable property, the hearing of grievances, and the revision of the town assessment-roll in the following cases:

1. When a reduction shall be duly claimed and where the valuation of taxable property cannot be ascertained from the last completed assessment-roll of the town;

2. When the valuation of such property shall have increased or diminished since the last assessment-roll of the town was completed;

3. When an error, mistake, or omission on the part of the town assessors shall have been made in the description or valuation of taxable property.

**§ 414. Equalization within joint districts.** When a district embraces parts of two or more towns, the supervisors of such towns shall, upon receiving a written notice from the trustees of such district, or from three or more persons liable to pay taxes upon real estate therein, meet at a time and place to be named in such notice, which time shall not be less than five or more than ten days from the service thereof, and a place within the bounds of the towns so in part embraced, and proceed to inquire and determine whether the valuation of real property upon the several assessment-rolls of said towns is substantially just as compared with each other.

2. If it is ascertained that such assessments are not relatively equal such supervisor shall determine the relative proportion of



taxes that ought to be assessed upon the real property of the parts of such district lying in different towns, and the trustees of such district shall thereupon assess the proportion of any tax thereafter to be raised, according to the determination of such supervisors, until new assessment-rolls of the town shall be perfected and filed, using the assessment-rolls of the several towns to distribute the said proportion among the persons liable to be assessed for the same.

3. If such supervisors shall be unable to agree, they shall summon a supervisor from some adjoining town who shall meet with them and unite in such inquiry and the finding of a majority shall be the determination of such meeting.

4. Such supervisors shall receive for their services three dollars per day for each day actually employed which shall be a town charge upon their respective towns.

**§ 415. Assessment of vacant land.** When any real estate within a district so liable to taxation shall not be occupied and improved by the owner, his servant or agent, and shall not be possessed by any tenant, the trustees of any district, at the time of making out any tax-list by which any tax shall be imposed thereon, shall make and insert in such tax-list a statement and description of every such lot, piece or parcel of land so owned by nonresidents therein, in the same manner as required by law from town assessors in making out the assessment-roll of their towns; and if any such lot is known to belong to an incorporated company liable to taxation in such district, the name of such company shall be specified, and the value of such lot or piece of land shall be set down opposite to such description, which value shall be the same that was affixed to such lot or piece of land in the last assessment-roll of the town; and if the same was not separately valued in such roll, then it shall be valued in proportion to the valuation which was affixed in the said assessment-roll to the whole tract of which such lot or piece shall be part.

**§ 416. Persons working land on shares and vendees in possession liable to taxation.** Any person working land under a contract for a share of the produce of such

land, shall be deemed the possessor, so far as to render him liable to taxation therefor, in the district where such land is situate, and any person in possession of real property under a contract for the purchase thereof shall be liable to taxation therefor in the district where such real property is situated.

**§ 417. Liability of property of certain absentee owners.** Every person owning or holding any real property within any school district, who shall improve and occupy the same by his agent or servant, shall, in respect to the liability of such property to taxation, be considered a taxable inhabitant of such district, in the same manner as if he actually resided therein.

**§ 418. Certain exemptions from tax for building school-house.** Every taxable inhabitant of a district who shall have been, within four years, set off from any other district, without his consent, and shall within that period, have actually paid in such other district, under a lawful assessment therein, a district tax for building a school-house, shall be exempted by the trustees of the district where he shall reside, from the payment of any tax for building a school-house therein.

**§ 419. Right of certain tenants to charge tax to landlord.** Where any district tax, for the purpose of purchasing a site for a school-house, or for purchasing or building, keeping in repair, or furnishing such school-house with necessary fuel and appurtenances, shall be lawfully assessed, and paid by any person on account of any real property whereof he is only a tenant at will, or for three years, or for a less period of time, such tenant may charge the owner of such real estate with the amount of the tax so paid by him, unless some agreement to the contrary shall have been made by such tenant.

**§ 420. Requisites and authority of collector's warrant.** The \*warrant for the collection of a district tax shall be under the hands of the trustees, or a majority of them, with or without their seals; and it shall have the like force and effect as a

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\* So in original.

warrant issued by a board of supervisors to a collector of taxes in the town; and the collector to whom it may be delivered for collection shall be thereby authorized and required to collect from every person in such tax-list named the sum set opposite to his name, or the amount due from any person specified therein, in the same manner that collectors are authorized to collect town and county taxes.

**§ 421. Time for delivery of warrant to collector.**

1. A warrant for the collection of a tax voted by the district shall not be delivered to the collector until the thirty-first day after the tax was voted.

2. A warrant for the collection of a tax authorized by law without a vote of the district may be delivered to the collector whenever the same is completed.

**§ 422. Jurisdiction of collector.** Any collector to whom any tax-list and warrant may be delivered for collection may execute the same in any other district or town in the same county, or in any other county where the district is a joint district and composed of territory from adjoining counties, in the same manner and with the like authority as in the district in which the trustees issuing the said warrant may reside, and for the benefit of which said tax is intended to be collected; and the bond or sureties of any collector, given for the faithful performance of his official duties, are hereby declared and made liable for any moneys received or collected on any such tax-list and warrant.

**§ 423. Renewals of warrants.** If the sum of money, payable by any person named in such tax-list, shall not be paid by him or collected by such warrant within the time therein limited, it shall be lawful for the trustees to renew such warrant in respect to such delinquent person; and whenever more than one renewal of a warrant for the collection of any tax-list may become necessary in any district, the trustees may make such further renewal, with the written approval of the supervisor of any town in which a school-house of said district may be located, to be indorsed upon such warrant.

**§ 424. Amendment of tax-lists.** Whenever the trustees of any school district shall discover any error in a tax-list made out by them, they may, with the approval and consent of the commissioner of education, after refunding any amount that may have been improperly collected on such tax-list, if the same shall be required by him, amend and correct such tax-list, as directed by the commissioner, in conformity to law.

**§ 425. Collector's notice.** 1. The collector, on the receipt of a warrant for the collection of taxes, shall give notice to the taxpayers of the district by publicly posting written or printed, or partly written and partly printed, notices in at least three public places in such district, one of which shall be on the outside of the front door of the school-house, stating that he has received such warrant and will receive all such taxes as may be voluntarily paid to him within thirty days from the time of posting said notice.

2. Such collector shall also give a like notice, either personally or by mail, at least twenty days previous to the expiration of the thirty days aforesaid, to the president, secretary, general or division superintendent, or manager of any canal or pipe line, assessed for taxes upon the tax-list delivered to him with the aforesaid warrant.

3. Such collector shall also give a like notice to all nonresident taxpayers on said list whose tax amounts to one dollar or more and whose residence or post-office address may be known to such collector, or may be ascertained by him upon inquiry of the trustees and clerk of his district.

4. No school collector shall be entitled to recover from any railroad corporation, canal company or pipe line, or nonresident taxpayer more than one per centum fees on the taxes assessed against such corporation or nonresident, unless such notice shall have been given as aforesaid; and in case the whole amount of taxes shall not be so paid in, the collector shall forthwith proceed to collect the same.

**§ 426. Collector's fees.** The collector shall receive for his services on all sums paid in as aforesaid, one per centum, and upon all sums collected by him, after the expiration of the time mentioned, five per centum, except as hereinbefore provided; and in case a levy and sale shall be necessarily made by such collector, he shall be entitled to traveling fees, at the rate of ten cents per mile, to be computed from the school-house in such district.

**§ 427. Notice to railroad companies of assessment and tax.** 1. It shall be the duty of the school collector in each school district in this state, within five days after the receipt by such collector of any and every tax or assessment roll of his district, to prepare and deliver to the county treasurer of the county in which such district, or the greater part thereof, is situated, a statement showing the name of each railroad company, appearing in said roll, the assessment against each of said companies for real and personal property respectively, and the tax against each of said companies.

2. It shall thereupon be the duty of such county treasurer, immediately after the receipt by him of such statement from such school collector, to notify the ticket agent of any such railroad company assessed for taxes at the station nearest to the office of such county treasurer, personally or by mail, of the fact that such statement has been filed with him by such collector, at the same time specifying the amount of tax to be paid by such railroad company.

**§ 428. Payment of tax by railroad company to county treasurer.** Any railroad company heretofore organized, or which may hereafter be organized, under the laws of this state, may within thirty days after the receipt of such statement by such county treasurer, pay the amount of tax so levied or assessed against it in such district and in such statement mentioned and contained with one per centum fees thereon, to such county treasurer, who is hereby authorized and directed to receive such amount and to give proper receipt therefor.

**§ 429. Duty of collector after failure of railroad company to pay within thirty days.** In case any railroad company shall fail to pay such tax within said thirty days, it shall be the duty of such county treasurer to notify the collector of the school district in which such delinquent railroad company is assessed, of its failure to pay said tax, and upon receipt of such notice it shall be the duty of such collector to collect such unpaid tax in the manner now provided by law together with five per centum fees thereon; but no school collector shall collect by distress and sale any tax levied or assessed in his district upon the property of any railroad company until the receipt by him of such notice from the county treasurer.

**§ 430. Payment of tax by county treasurer to collector.** The several amounts of tax received by any county treasurer in this state, under the provisions of the last three sections, of and from railroad companies, shall be by such county treasurer placed to the credit of the school district for or on account of which the same was levied or assessed, and on demand paid over to the school collector thereof, and the one per centum fees received therewith shall be placed to the credit of, and on demand paid to, the school collector of such school district.

**§ 431. Railroad company may pay collector.** Nothing in the last four sections contained shall be construed to hinder, prevent or prohibit any railroad company from paying its school tax to the school collector direct, as provided by law.

**§ 432. Trustees' right of action to recover tax.** Whenever any sum of money payable by any person named in such tax-list, shall not be paid by such person, or collected by such warrant within the time therein limited, or the time limited by any renewal of such warrant; or in case the property assessed be real estate belonging to an incorporated company, and no goods or chattels can be found whereon to levy the tax, the trustees may sue for and recover the same in their name of office.

**§ 433. Collector's return of unpaid taxes.** If any tax on real estate placed upon the tax-list and duly delivered to the collector, or the taxes upon nonresident stockholders in banking associations organized under the laws of congress, shall be unpaid at the time the collector is required by law to return his warrant, he shall deliver to the trustees of the district an account of the taxes remaining due, containing a description of the lands upon which such taxes were unpaid as the same were placed upon the tax-list, together with the amount of the tax so assessed, and upon making oath before any justice of the peace or judge of a court of record, notary public or any other officer authorized to administer oaths, that the taxes mentioned in any such account remain unpaid, and that, after diligent efforts, he has been unable to collect the same, he shall be credited by said trustees with the amount thereof.

**§ 434. Certification by trustees of collector's return.** Upon receiving any such account from the collector, the trustees shall compare it with the original tax-list, and if they find it to be a true transcript they shall add to such account their certificate to the effect that they have compared it with the original tax-list and found it to be correct, and shall immediately transmit the account, affidavit and certificate to the treasurer of the county.

**§ 435. Payment of unpaid taxes from county treasury.** Out of any moneys in the county treasury, raised for contingent expenses, or for the purpose of paying the amount of the taxes so returned unpaid, the treasurer shall pay to the district treasurer, if there be such an officer, otherwise to the collector, the amount of the taxes so returned as unpaid, and if there are no moneys in the treasury applicable to such purpose, the board of supervisors, at the time of levying said unpaid taxes, as provided in the next section, shall pay to the district treasurer, if there be such an officer, otherwise to the collector of the school district the amount thereof, by voucher or draft on the county treasurer, in the same manner as other county charges are paid, and the collector shall be again charged therewith by the trustees. (As amended by L. 1910, ch. 284.)



**§ 436. Levy by supervisors of unpaid taxes.** Such account, affidavit and certificate shall be laid by the county treasurer before the board of supervisors of the county, who shall cause the amount of such unpaid taxes, with seven per centum of the amount in addition thereto, to be levied upon the lands upon which the same were imposed; and if imposed upon the lands of any incorporated company, then upon such company; and when collected the same shall be returned to the county treasurer to reimburse the amount so advanced, with the expenses of collection.

**§ 437. Payment before levy.** Any person whose lands are included in any such account may pay the tax assessed thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be levied.

**§ 438. Proceedings for collection same as of county taxes.** The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the board of supervisors as are provided by law in relation to the county taxes; and, upon a similar account, as in the case of county taxes of the arrears thereof uncollected, being transmitted by the county treasurer to the comptroller, the same shall be paid on his warrant to the treasurer of the county advancing the same; and the amount so assumed by the state shall be collected for its benefit, in the manner prescribed by law in respect to the arrears of county taxes upon land of nonresidents; or if any part of the amount so assumed consisted of a tax upon any incorporated company, the same proceedings may also be had for the collection thereof as provided by law in respect to the county taxes assessed upon such company.

**§ 439. Filing tax-list and warrant with town clerk.** Within fifteen days after any tax-list and warrant shall have been returned by a collector to the trustees of any school district, the trustees shall deliver the same to the town clerk of the town in which the collector resides, and said town clerk shall file the same in his office.



**§ 440. Assessment for school purposes of certain state lands.** 1. The board of education of union free school district number one, town of Dannemora, in the county of Clinton, shall hereafter assess the property owned by the state and situate within the boundaries of said district, exclusive of the improvements erected thereon by the state at the same valuation as other lands in said district are assessed, and the comptroller shall hereafter pay to the school authorities of such district the amount of taxes levied upon the land of the state for school purposes in such district by virtue of this section, out of any moneys hereafter appropriated by the legislature for the payment of assessments for local improvements on property owned by the state.

2. The local school authorities of union free school district number two of the town of Wawarsing, Ulster county, and of school districts in the county of Rockland, shall hereafter assess the lands owned by the state of New York and situate within the boundaries of said districts, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in said districts are assessed and the comptroller shall hereafter credit to the treasurer of the county wherein such lands are situated the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by said county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the towns in which such districts are located and upon the adjustment of such taxes so made, the said county treasurer shall pay to the collector of taxes of the school districts in which such lands are situated the amount of such taxes as allowed and so paid by the state.

3. After a tax has been voted by a district meeting in a district specified in the preceding subdivision, in which there is land owned by the state and the trustees have made the assessment and their tax-list therefor, such trustees shall immediately file in the office of the comptroller a duly verified copy of such tax-list, which in addition to the other matters now required by law shall state which are lands belonging to the state. The comptroller shall within thirty days after the receipt of such list and after hearing the trustees, if they or any of them so desire, correct or

reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of the assessment is approved by the comptroller.



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# GENERAL MUNICIPAL LAW

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[701]



## GENERAL MUNICIPAL LAW

**§ 8. Funded and bonded debts.** The bonded indebtedness of a municipal corporation, including interest due or unpaid, or any part thereof, may be paid up or retired by the issue of the new substituted bonds for like amounts by the board of supervisors or supervisor, board, council or officers having in charge the payment of such bonds. Such new bonds shall only be issued when the existing bonds can be retired by the substitution of the new bonds therefor, or can be paid up by money realized by the sale of such new bonds. \* \* \*. All bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or state purposes.



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# HIGHWAY LAW

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[705]





## **HIGHWAY LAW**

### **ARTICLE 4**

#### **Town Superintendents; General Powers and Duties**

Section 78. Adoption of labor system for removing snow.

79. Assessment of labor for removal of snow.

80. Lists of persons assessed for removal of snow.

81. District foreman; return and levy of unworked tax.

82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.

#### **§ 78. Adoption of labor system for removing snow.**

The town board of any town at its annual meeting on the first Thursday after general election, may, by resolution, determine that no money shall be raised in such town for the ensuing year for the removal of obstructions in the highways caused by snow, and that such obstructions shall be removed by the labor of persons and corporations liable to be assessed in such towns for highway taxes. (As amended by L. 1910, ch. 136.)

#### **§ 79. Assessment of labor for the removal of snow.**

The town superintendent of a town in which the obstructions in the highways caused by snow shall be removed by the labor of persons and corporations liable to assessment in each town for highway taxes, pursuant to the last preceding section shall annually on or before November fifteenth divide the town into a convenient number of highway districts and file a description thereof in the office of the town clerk, and before such date shall make an estimate giving the probable number of days' labor needed during the following year for the removal of obstructions caused by snow in the highways and for the prevention of such obstructions and shall assess one day's labor upon each male inhabitant of the town above the age of twenty-one years, excepting honorably discharged soldiers and sailors who

lost an arm or a leg in the military or naval service of the United States, or who are unable to perform manual labor, by reason of injuries received or disabilities incurred in such service, members of any fire company formed or created pursuant to any statute, and situated within such town, persons seventy years of age or over, clergymen and priests of every denomination, paupers, idiots and lunatics. The balance of such estimated number of days shall be apportioned and assessed upon the estate, real and personal, of every inhabitant of the town, including corporations liable to taxation therein, as the same shall appear by the last assessment roll of the town, and upon each parcel or tract of land owned by the nonresidents, excepting such as are occupied by an inhabitant of the town, which shall be assessed to the occupant. The assessment of labor for personal property must be in the district in which the owner resides, and real property in the district where it is situated, except that the assessment of labor upon the property of corporations may be in any district or districts of the town, and such labor may be worked out or commuted for as if the corporation were an inhabitant of the district; but the real property within an incorporated city or village exempted from the jurisdiction of the town superintendent, and personal property of an inhabitant thereof, shall not be assessed for such labor by the town superintendent. Whenever the assessors of any town shall have omitted to assess any inhabitant, corporation or property therein, the town superintendent shall assess the same, and apportion the labor as above provided. (As amended by L. 1910, ch. 136.)

**§ 80. Lists of persons assessed for removal of snow.**

A copy of the lists of persons and corporations assessed shall be prepared by the town superintendent and filed in the office of the town clerk. The town superintendent may at any time file in the office of the town clerk a supplemental list containing the names of persons or corporations omitted from the original list, and the names of new inhabitants, and shall assess them in proportion to their real and personal estate as others assessed by him on such list.

**§ 81. District foreman; return and levy of unworked tax.** The town superintendent shall also, immediately after the town has been divided into districts as provided in section seventy-nine of this chapter, appoint a foreman in each district, who shall be a taxable resident thereof, who shall serve for one year and until his successor is appointed and shall receive such per diem compensation, not exceeding two dollars per day, for time actually spent in performing his duties, as the town board may prescribe, payable as the compensation of other town officers is paid. The superintendent shall prepare, from the lists prescribed in section eighty, a separate list for each district of persons and corporations assessed therein for the then current year for labor in removing obstructions caused by snow, showing the number of days' labor for which each person or corporation is assessed, and shall deliver each such list to the foreman of the proper district. It shall be the duty of each foreman to notify the several persons and corporations thus assessed, or such of them as the occasion demands, from time to time as needed, that they are required to appear and perform labor in the removal of obstructions caused by snow at a time and place stated by the foreman. On or before the first day of May each district list, showing the portions worked or commuted for, the portions in which parties were notified but failed to perform work after being so notified, and the portions upon which no notice to perform work was served, shall be returned by the district foreman to the town superintendent. All assessments upon which parties have been notified and failed to appear or commute shall then be certified by the town superintendent to the town board, who shall return the same to the board of supervisors of the county and which shall be included by them in the next tax-roll of the town and levied against the persons and corporations assessed at the rate of one dollar and fifty cents per day as other taxes are levied. (Added by L. 1910, ch. 136.)

**§ 82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.** Whenever any nonresident owner of unoccupied land shall conceive himself aggrieved by any such assessment of any town superintendent, such owner or his agent, may, within thirty

days after such list has been filed in the office of the town clerk, appeal to the county judge of the county in which such land is situated, who shall within twenty days thereafter hear and decide such appeal, the owner or agent giving notice to the town superintendent of the time of the hearing before the judge, and his decision thereupon shall be final and conclusive. Whenever the town superintendent shall assess the occupant for any land not owned by such occupant, he shall distinguish in his assessment list the amount charged upon such list, from the personal tax, if any, of the occupant thereof; but when any such land shall be assessed in the name of the occupant, the owner thereof shall not be assessed during the same year on account of the same land. Whenever any tenant of any land, for a less term than twenty-five years, shall be assessed to work on the highways for such land, and shall actually perform such work or commute therefor, he shall be entitled to a deduction from the rent due or to become due from him for such land, equal to the full amount of such assessment, estimating the same at the rate of one dollar per day, unless otherwise provided for by agreement between the tenant and his landlord. Whenever the highways in any district are obstructed by snow, the town superintendent shall immediately call upon the persons and corporations in such district assessed for labor in pursuance of the preceding sections to assist in removing such obstruction, and shall credit such persons or corporations with the days' labor so performed. If any persons, corporations or occupants of land owned by nonresidents so called out neglect or refuse to appear at the place designated by the town superintendent or to commute at a dollar a day within twenty-four hours after due notice, the town superintendent shall cause the obstruction to be immediately removed and on or before September first of each year, or at such other time as the board of supervisors may by resolution prescribe, make out a list of all persons, corporations or occupants of lands owned by nonresidents who shall fail to work out such labor or commute therefor, with the number of days not worked out or commuted for by each, charging for each day in such list at the rate of one dollar and fifty cents per day, verified to the effect that such persons, corpo-

rations or occupants of lands owned by nonresidents have been notified to appear and perform such labor or commute therefor, and that the same has not been performed or commuted. Such list shall be certified by the town superintendent of such town to the town board and by such town board to the board of supervisors and the highway commission, and the amount of such arrearages shall be levied by such board of supervisors against and collected from the real or personal estate of such persons and corporations and from the real estate owned by nonresidents specified in such list, to be collected by the collectors of the several towns in the same manner that other town taxes are collected, and shall order the same when collected to be paid over to the supervisor to be by him added to the highway fund of the town. No persons or corporations shall be allowed any sum for highway labor performed in removing obstructions caused by snow, unless authorized or directed by the town superintendent to perform such labor. It shall be the duty of the town superintendent on or before the thirty-first day of October in each year to file with the highway commission a statement showing the number of days' labor assessed. It shall also be the duty of the town superintendent to file with the highway commission on or before the first day of June in each year a statement showing the number of days' labor performed or commuted for, the number of days' labor on which parties were notified but failed to labor, also the number of days' labor upon which no notice to appear was given. (Former section 81, as amended by L. 1910, ch. 136.)

**ARTICLE 5****Highway Moneys; State Aid**

- Section 90. Estimate of expenditures for highways and bridges.
91. Duties of town board in respect to estimates; levy of taxes.
92. Additional tax.
93. Extraordinary repairs of highways and bridges.
94. Limitations of amounts to be raised.
95. Submission of propositions at town meetings.
96. Borrowing money in anticipation of taxes.
97. Towns may borrow money for bridge and highway purposes.
98. Issue and sale of town bonds.
99. Assessment of village property.
100. Statement by clerk of board of supervisors.
101. Amount of state aid.
102. Mileage and assessed valuation.
103. Payment and distribution of state money.
104. Custody of highway moneys; undertaking of supervisor.
105. Expenditures for repairs and improvement of highways.
106. Expenditures for bridges and other highway purposes.
107. Reports of supervisor as to highway moneys.
108. Highway accounts; forms and blanks.
109. Duty of town clerk.
110. Compensation of supervisor and town clerk.
111. Additional expenditure for improvement, repair and maintenance of town highways.

**§ 90. Estimate of expenditures for highways and bridges.** The town superintendent shall annually, on or before the thirty-first day of October, make a written statement in respect to the amount of money which should be raised by tax in the town for the ensuing year, beginning on said first day of November,

for the purposes therein set forth, which shall be filed with the town clerk. Such statement shall specify:

1. The amount of money necessary to be levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. Such amount shall not be less than an amount which when added to the amount of money to be received from the state, under the provision of section one hundred and one, will equal thirty dollars for each mile of highways within the town, outside the limits of incorporated villages, except that no town having an assessed valuation of three thousand seven hundred and fifty dollars or less per mile outside of incorporated villages shall be required to levy and collect a tax under this subdivision in excess of four dollars on each thousand dollars of assessed valuation.

2. The amount of money necessary to be levied and collected for the repair and construction of bridges, having a span of five feet or more.

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, steam rollers, traction engines, road machines for grading and scraping, tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes.

The amounts specified in such statement shall not exceed the limitations prescribed in section ninety-four. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefor in detail.

**§ 91. Duties of town board in respect to estimates; levy of taxes.** The town board, at its meeting held on the Thursday succeeding general election day in each year, shall consider the estimates contained in such statement. It may, by a majority vote of the members thereof, approve such statement, or increase or reduce the amount of any of the estimates contained therein, subject to the limitations prescribed in section ninety-



four. The statement, as thus approved, increased or reduced shall be signed in duplicate by a majority of the members of the town board, one of which shall be filed in the office of the town clerk, and the other shall be delivered to the supervisor. The town clerk shall make and transmit a copy of such statement to the commission. The supervisor shall present such statement to the board of supervisors and such board shall cause the amounts contained therein, subject to the limitation requiring a vote of the electors as hereafter provided, to be assessed, levied and collected in such town in the same manner as other town charges, and such amounts shall be expended for the purposes specified in such statement. The warrant for the collection of taxes in such town shall direct the payment of the money so collected to the supervisor of the town, to be held by him and paid out for the purposes specified in such statement, as provided in this chapter.

**§ 92. Additional tax.** Whenever the town superintendent and the town board shall determine that the sum of one thousand dollars will be insufficient to pay the expenses actually necessary for the removal of obstructions caused by snow and the prevention of such obstructions, and whenever they shall determine that the amounts levied and collected for any of the purposes mentioned in the statement presented to the board of supervisors, as provided in the preceding section, are insufficient to pay the expenses necessarily incurred for any of the purposes therein specified they may cause a vote to be taken by ballot at a biennial town meeting or at a special town meeting duly called therefor, authorizing such additional sum to be raised as they may deem necessary for such purpose, not exceeding one-third of one per centum upon the taxable property of the town as shown by the last assessment-roll thereof.

**§ 93. Extraordinary repairs of highways and bridges.** If any highway or bridge shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel, or if any bridge be condemned by the commission, as provided in this chapter, the town superintendent shall cause the same to be immediately repaired or rebuilt, with

the approval of the town board. Such highway or bridge shall be so repaired or rebuilt in accordance with the directions or the plans and specifications prepared or approved by the district or county superintendent; except if the bridge to be repaired or rebuilt is one which has been condemned by the commission, as provided in this chapter, the same shall be repaired or rebuilt in accordance with plans and specifications to be prepared or approved by the commission. If the expense of repairing or rebuilding a bridge hereunder shall exceed five hundred dollars, it shall be done under a written contract therefor, which must be approved by the town board. The town clerk shall prepare a statement showing the probable cost of improving, repairing or rebuilding such highway or bridge, which statement shall be signed in duplicate by a majority of the members of the town board, one of which duplicates shall be filed with the town clerk and one be delivered to the supervisor. The town clerk shall make a copy of such statement and transmit the same to the commission. The supervisor shall present such statement to the board of supervisors, who shall cause the amount contained in such statement to be assessed, levied and collected in the same manner as amounts levied and collected for other highway and bridge purposes, as provided by law. The amount so raised shall be paid to the supervisor to be expended for the purposes specified in such statement.

**§ 94. Limitations of amounts to be raised.** The amounts to be raised by tax upon the vote of a town board, as provided in this article, shall be subject to the following limitations:

1. The amount to be levied and collected in each year for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, shall not be less than the amount prescribed under subdivision one of section ninety.

2. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair and construction of a bridge unless duly authorized by vote of a town meeting.

3. Not more than five hundred dollars shall be levied and collected in any one year in any town for the purchase or repair

of stone crushers, steam rollers, traction engines or road machines for grading and scraping, tools and implements, unless duly authorized by the vote of a town meeting.

4. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair or construction of any highway or bridge which has been damaged or destroyed as provided in section ninety-three or which has been condemned by the commission as provided in this chapter, unless duly authorized by a vote of a town meeting.

**§ 95. Submission of propositions at town meetings.**

A proposition to authorize the levy and collection of an amount greater than that specified in the preceding section for any of the purposes therein mentioned may be submitted upon the written application of twenty-five taxpayers upon the last town assessment-roll or by a majority of the members of the town board, at a biennial town meeting or a special town meeting duly called as provided by law. The provisions of the town law relating to the submission of town propositions at a biennial or special town meeting shall apply to the submission of such propositions. If such proposition be adopted the town board shall include in the estimates contained in the next statement submitted by it to the board of supervisors, as provided in section ninety-one, the amounts authorized to be raised by such proposition for the purposes therein stated, and thereupon such amounts shall be levied and collected, and paid to the supervisor, to be expended by him as directed by such proposition.

**§ 96. Borrowing money in anticipation of taxes.**

The supervisor may, when authorized by the town board, borrow money in anticipation of taxes to be levied and collected, on the credit of the town, and issue certificates of indebtedness therefor in the following cases:

1. When an additional sum is directed to be levied and collected by a vote of a town meeting as provided in section ninety-two.

2. When an amount necessary for the payment of expenses incurred in the improvement, repair and rebuilding of a highway or bridge has been directed to be levied and collected as provided in section ninety-three.

3. When a proposition has been adopted at a town meeting as provided in section ninety-five authorizing the levy and collection of an amount greater than that specified in section ninety-four for any of the purposes therein mentioned.

Such certificates of indebtedness shall be signed by the supervisor and the town clerk and shall bear interest at a rate not exceeding six per centum for a period not exceeding one year. The amount so borrowed shall be paid out by the supervisor for the purposes for which the taxes, in anticipation of which such certificates were issued, is\* to be levied and collected. The principal and interest of such certificates shall be paid by the supervisor immediately upon the collection of the taxes levied for such purposes.

**§ 97. Towns may borrow money for bridge and highway purposes.** A proposition may be submitted at a regular or special town meeting in the manner provided by the town law, authorizing the town to borrow money upon its bond, or other obligations, to be expended for the following purposes:

1. Constructing, building, repairing or discontinuing any highway or bridge therein, or upon its borders.

2. Repairing or rebuilding any highway or bridge which shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel.

3. Repairing or rebuilding any bridge which has been condemned by the commission, as provided in this chapter.

4. The purchase of stone crushers, steam rollers and traction engines.

The vote upon any such proposition shall be by ballot. If any such proposition shall be adopted, the board of supervisors, upon the application of the town board, shall by resolution authorize the town to issue bonds not exceeding the amount specified in said proposition, which shall be sufficient to refund and pay any temporary loan or certificate of indebtedness, and to provide for the completion of any work authorized. There shall accompany such application a statement signed by a majority of the members

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\* So in original.

of the town board, and certified by the town clerk, containing a copy of the proposition submitted, as above provided, the vote for and against the same, and specifying the amount which it is estimated will be required to be expended, pursuant to such proposition. If the highway or bridge, proposed to be constructed, built, repaired or discontinued, is situated in two or more towns in the same county, the board of supervisors shall, if application be made by each of such towns, apportion the expense thereof among such towns, in such proportion as it shall deem to be just. If the town adopting any such proposition shall contain any portion of the land of the forest reserve, the board of supervisors shall not authorize such town to borrow moneys without the written approval of the forest, fish and game commissioner, except in payment of a debt lawfully incurred by the town.

**§ 98. Issue and sale of town bonds.** The board of supervisors shall, from time to time, impose upon the taxable property of the town a tax sufficient to pay the principal and interest of such obligations as they shall become due. The supervisors and town clerk shall each keep a record, showing the date and amount of the obligations issued, the time and place of their payment, and the rate of interest thereon. The obligations shall be delivered to the supervisor of the town, who shall dispose of the same for not less than par and apply the proceeds thereof for the purposes for which they were issued. Not more than five hundred dollars of such proceeds shall be expended upon any highway or bridge, except in pursuance of a contract executed by the town superintendent as provided in section forty-eight.

**§ 99. Assessment of village property.** In any town in which there may be an incorporated village, which forms a separate road district, and wherein the roads and streets are maintained at the expense of such village, all property within such village shall be exempt from the levy and collection of taxes levied in the town, as provided by section ninety-one of this article, for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The assessors of such town shall indicate in a separate column the value of the real and personal property included in such incorporated village.

**§ 100. Statement by clerk of board of supervisors.**

The clerk of the board of supervisors of each county shall, on or before the first day of January of each year, transmit to the state comptroller and the commission a statement, signed and verified by the chairman of the board, and certified by the clerk, which shall state the name of each town, the assessed valuation of real property, and the assessed valuation of personal property, each separately, in the towns outside incorporated villages, and the amount of tax levied therein for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The towns' valuation of real property to be used in such statement shall be the valuation thereof, as equalized by the boards of supervisors, or other competent authority, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

**§ 101. Amount of state aid.** There shall be paid by the state to the several towns, in the manner hereinafter provided, an amount based upon the amount of taxes levied therein for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, and to be determined as follows:

1. In towns where the assessed valuation of real and personal property, exclusive of such property in incorporated villages, shall be less than five thousand dollars for each mile of highways in such towns, outside of incorporated villages, an amount equal to the amount of such taxes.

2. In towns where such assessed valuation shall be five thousand dollars or over and less than seven thousand dollars for each mile of such highways, an amount equal to ninety per centum of the amount of such taxes.

3. In towns where such assessed valuation shall be seven thousand dollars or over and less than nine thousand dollars for each mile of such highways, an amount equal to eighty per centum of the amount of such taxes.

4. In towns where such assessed valuation shall be nine thousand dollars or over and less than eleven thousand dollars for each mile of such highways, an amount equal to seventy per centum of the amount of such taxes.

5. In towns where such assessed valuation shall be eleven thousand dollars or over and less than thirteen thousand dollars for each mile of such highways, an amount equal to sixty per centum of the amount of such taxes.

6. In towns where such assessed valuation shall be thirteen thousand dollars or over for each mile of such highways, an amount equal to fifty per centum of such taxes. Provided that no town shall receive from the state in any year, under this section, an amount exceeding an average of twenty-five dollars per mile, for the total mileage of its highways outside of incorporated villages, except that in towns where the assessed valuation of real and personal property therein, exclusive of such property in incorporated villages, averages more than twenty-five thousand dollars for each mile of highways therein outside of such villages, the amount paid hereunder shall not exceed one-tenth of one per centum of such assessed valuation.

**§ 102. Mileage and assessed valuation.** The mileage of highways in towns to be used in determining the amounts to be paid to such towns under the provisions of this article shall be the tables of mileage heretofore prepared by the state engineer, until the corrected tables of mileage prepared as provided in section fifteen of this chapter are filed. Such tables and all corrections thereof shall be filed with the commission and comptroller. The assessed valuation of real property to be used in determining such amounts shall be the valuation thereof, equalized as provided in section one hundred and forty-one of this chapter, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

**§ 103. Payment and distribution of state money.** The comptroller shall determine the amount due to the several towns, under the provisions of this article, and shall draw his war-



rant upon the state treasurer in favor of the county treasurer of each county for the total amount to be paid to the towns in such county, as so determined by him, and shall indicate the amount to be paid to each town. The county treasurer shall pay to the supervisor of each town the amount to which such town is entitled, as determined and indicated by the comptroller. No such payment shall be made until the supervisor has filed in the office of the county treasurer a certified copy of the undertaking given by him, as provided in this article.

**§ 104. Custody of highway moneys; undertaking of supervisor.** All moneys levied and collected, as provided in this article, all moneys collected as penalties under this chapter, or received from any other source and available for highway, bridge and miscellaneous purposes and all moneys received from the state, as provided in section one hundred and one, shall be paid to the supervisor, who shall be the custodian thereof, and accountable therefor. Before receiving any such moneys the supervisor shall give an undertaking to the town in an amount to be specified by the commission and with such sureties, as shall be approved by the town board, conditioned for the faithful disbursement, safe-keeping and accounting of the moneys so received by him. Such undertaking shall be filed in the office of the town clerk and a certified copy thereof shall be filed in the office of the county treasurer before any moneys received from the state shall be paid to him, and also in the office of the commission. In case of a failure of the supervisor to faithfully disburse, safely keep or account for moneys received from the state the commission may bring an action on such bond in the name of the town.

**§ 105. Expenditures for repair and improvement of highways.** The moneys levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and the moneys received from the state, as provided by section one hundred and one, shall be expended for the repair and improvement of such highways, sluices, culverts and bridges, at such places and in such manner as may be agreed upon by the town board and town super-



intendent. The town board and the town superintendent shall constitute a board for the purpose of determining the places where and the manner in which such moneys shall be expended. Such agreement shall be written and signed in duplicate by a majority of the members of the board so constituted, and shall be approved by the commission, before the same shall take effect. One of such duplicates shall be filed in the office of the town clerk and one in the office of the district or county superintendent. Such moneys shall be paid out by the supervisor on the written order of the town superintendent in accordance with such written agreement.

**§ 106. Expenditures for bridges and other highway purposes.** The moneys levied and collected, or raised by the issue and sale of bonds or certificates of indebtedness in anticipation of taxes, as provided in this article, for purposes other than the repair or improvement of highways, as specified in the preceding section, shall be paid out by the supervisor upon the written order of the town superintendent after audit of the town board. Such audit shall be made on verified accounts presented to the town board at a regular or special meeting called for such purpose by the supervisor, or in his absence, by the town clerk, upon the request of the town superintendent. An account shall not be so audited or paid unless the expenditure be in accordance with the annual estimate of the town superintendent, as approved or modified by the town board, or be authorized by the town board or by a vote of a town meeting, as provided in this article, or be lawfully a charge upon the town. Except as herein otherwise provided the provisions of the town law relating to the audit of town accounts and claims shall apply to accounts and claims against the town arising under this chapter.

**§ 107. Reports of supervisor as to highway moneys.** The supervisor shall present to the town board at its meeting held in each year, for considering the estimates contained in the statement of the town superintendent, as provided in section ninety-one, a verified report showing:

1. The moneys received from the state, as provided in section one hundred and one during the year ending October thirty-first.

2. The moneys received by him during such year on account of taxes levied and collected and from the issue and sale of bonds and certificates of indebtedness in anticipation of taxes, for highways, bridges, purchase and repair of machinery, tools and implements, the removal of obstructions caused by snow and for miscellaneous purposes.

3. The moneys received by him during such year as penalties recovered pursuant to this chapter, or from any other source and available for highway purposes in his town.

4. The expenditures during such year for the improvement, repair and maintenance of highways, for the maintenance and repair of bridges, for the construction of new bridges, for damages and charges in laying out, altering and discontinuing highways, for the removal of obstructions caused by snow, for the purchase of machinery, tools and implements, for the rental or hire of stone crushers, steam rollers and traction engines, for town superintendents' salary or compensation and audited expenses, for allowances as fees on account of receiving and disbursing highway moneys, or for other highway purposes.

5. All machinery, tools and implements owned in whole or in part by the town, the present value of each article thereof, and the estimated cost of all necessary repairs thereto, as shown by the annual inventory of the town superintendent.

The form of such report shall be prescribed by the commission. Such report shall be filed in the office of the town clerk within three days after the presentation thereof and shall be open to public inspection during the office hours of such town clerk and a duplicate shall at the same time be mailed to the commission. A certified copy of such report shall also be filed by the supervisor with the clerk of the board of supervisors, who shall cause the same to be printed in the next issue of the annual proceedings of the board of supervisors. The town board shall cause a certified copy of the report to be published in a newspaper published in the town, or if there be none published therein, then in a newspaper published within the county and having the greatest cir-

ulation within the town. The expense of such publication, which shall not exceed ten dollars, shall be a town charge. The clerk of the board of supervisors shall transmit three copies of the journal of the proceedings of the board containing such report to the commission and three copies to the comptroller.

**§ 108. Highway accounts, forms and blanks.** The commission shall prescribe the method of keeping town accounts of moneys received and expended, as provided in this article, for highways, bridges, purchase, leasing, rental or hire and repair of machinery, tools and implements, the removal of obstructions caused by snow, and miscellaneous purposes, which shall be uniform, so far as practicable, throughout the state. Such commission may adopt forms and blanks for keeping such accounts. The commission shall also prescribe the form of order to be made by the town superintendent, upon the supervisor, and the form of the agreement to be entered into by the town board and town superintendent as provided in section one hundred and five. The town superintendent and supervisor shall keep their accounts in the method, and shall use the blanks and forms, prescribed by the commission. All orders and records of accounts shall be filed in the town clerk's office and preserved as a part of the town records.

**§ 109. Duty of town clerk.** It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

**§ 110. Compensation of supervisor and town clerk.** The supervisor and town clerk of each town shall receive annually, as compensation for services under this chapter in lieu of all other compensation and fees, an amount to be fixed by the town board. Such compensation shall be a town charge.

**§ 111. Additional expenditure for improvement, repair and maintenance of town highways.** Upon the written application of twenty-five taxpayers of a town, filed with the town clerk, the electors thereof may, at a regular or special town meeting, vote by ballot upon a proposition for the expenditure of a sum, not exceeding one-third of one per centum of the total taxable property of the town, including incorporated villages, in addition to the sum authorized by this chapter for the improvement, repair and maintenance of town highways in such town. Such proposition shall be submitted in the manner provided by law for the submission of questions or propositions at a town meeting. If such proposition be adopted, the amount specified therein shall be a town charge and shall be levied and collected in the same manner as other town moneys, and when collected shall be paid to the supervisor and expended for the purposes specified in such proposition as provided in this chapter.

## ARTICLE 11

### Motor Vehicles

#### § 282. Registration of motor vehicles; age of operator; fees; renewals. 1.

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6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or reregistration of a motor vehicle in accordance with the provisions of this article: five dollars upon the registration of a motor vehicle having a rating of twenty-five horse power or less; ten dollars upon the registration of a motor vehicle having a rating of more than twenty-five horse power and less than thirty-five horse power; fifteen dollars upon the registration of a motor vehicle having a rating of thirty-five horse power and less than fifty horse power; twenty-five dollars upon the registration of a motor vehicle having a rating of fifty horse power or more; provided that if a motor vehicle other than one used solely for commercial purposes shall have been licensed for four separate years hereunder and for which there shall have been paid the annual registration fees herein provided during said period, the annual registration fees thereafter shall be one-half the amount; and further provided that for motor vehicles which are used or to be used solely for commercial purposes, the fee for such registration shall be five dollars. (Added by L. 1910, ch. 374.)

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor vehicles, other than those of manufacturers and dealers and those used solely for commercial purposes, shall be in lieu of all taxes, general or local, to which motor vehicles may be subject. (Added by L. 1910, Ch. 374.)

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# REAL PROPERTY LAW

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[727]



## **REAL PROPERTY LAW**

**§ 334. Maps to be filed; penalty for nonfiling.** It shall be the duty of every person or corporation who, as owner or agent, subdivides real property into lots, plots, blocks or sites, with or without streets, for the purpose of offering such lots, plots, blocks or sites for sale to the public, to cause a map thereof, together with a certificate of the surveyor or draughtsman attached showing the date of the completion of the survey and of the making of the map and the name of the subdivision as stated by the owner, to be filed in the office of the county clerk or register of deeds of the county where the property is situated prior to the offering of any such lots, plots, blocks or sites for sale. All of such maps shall be placed and kept, by some suitable method, in consecutive order and shall be consecutively numbered in the order of their filing and shall be indexed under the initial letters of all substantives in the title of the subdivision. A failure to file any such map as required by the provisions of this section shall subject the owner of such subdivision, or of the unsold lots therein, to a penalty to the people of the state of twenty-five dollars for each and every lot therein sold and conveyed by or for such owner prior to the due filing of such map. (Added by L. 1910, Ch. 415.)





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# STATE BOARDS AND COMMISSIONS LAW

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[731]



# STATE BOARDS AND COMMISSIONS LAW

## ARTICLE 2

### State Water Supply Commission

Section 12-a. Creation of improvement districts.

18. Proceedings for apportionment of cost of river improvements.

19. Proceedings for assessment and collection of cost of river improvements.

**§ 12-a. Creation of improvement districts.** At any time after such final order shall have been approved by the legislature the commission shall determine what property included in the statement or list as specified in section twelve of this chapter, other than counties, towns, cities and villages, is to be benefited by such improvement, and it shall thereupon cause to be made a survey and map showing the lands so determined to \*benefited and the name of the owner of each separate parcel so far as practicable, the quantity in each parcel and the boundary lines thereof and where a parcel is intersected by a town or county line the quantity in such parcel on each side of the town or county line; and shall give to each parcel a corresponding number on said survey and map; and it shall also cause to be made a brief description or designation sufficient to identify the same, of all other property included in such statement or list so determined to be benefited, with the name of the owner thereof so far as practicable. When said survey and map and descriptions are completed a copy thereof with a certificate of their adoption duly signed by the commission shall be filed in the office of the clerk of each county in which any lands or property so determined to be benefited are situated or exist; and thereafter the commission shall fix a time and place in such county where the owners of said lands and property and other persons interested therein shall have an opportunity to be heard as to the lands and property to be benefited. Notice of the time and place

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\* So in original.

of such hearing shall be given by the commission by notice published at least once a week for two successive weeks immediately prior to the time of such meeting in at least two newspapers published in such county. After such hearings, which may be adjourned from time to time by the commission or by any member thereof, the commission may make any change in its determination as to the lands and property to be benefited; in case of any such change the commission shall make a supplemental survey and map and descriptions, in like manner as is hereinbefore provided with reference to the original survey and map and descriptions, showing such changes, and file in the clerk's office of each county where the lands and properties affected by such changes are situated or exist a copy of such supplemental survey and map and descriptions with a certificate of their adoption duly signed by the commission; and thereupon such original survey and map and descriptions, as modified by such supplemental survey and map and descriptions, if any, shall constitute the final determination of the commission as to the lands and property to be benefited by such improvement. Such final determination may be reviewed in like manner as a review is had of a determination of a board of assessors in making an assessment. Such determination as modified upon such review, if any, shall conclusively fix and establish the lands and properties benefited by said improvement, and the same together with the counties, towns, cities and villages included in said statement or list shall constitute an improvement district; and the proportional share of the total cost of such improvement and of the maintenance thereof so apportioned to the state and the counties, towns, cities and villages as provided in section twelve of this chapter shall be a charge upon and be payable by the state and said counties, towns, cities and villages respectively, and the proportional share thereof collectively charged upon the lands and properties within such improvement district as in this act provided shall be a lien upon all the lands and properties within such improvement district and shall be borne by and assessed and levied upon and collected from such lands and properties in the manner hereinafter provided. (Added by L. 1909, ch. 464.)

**§ 18. Proceedings for apportionment of cost of river improvements.** The commission shall assess upon the lands and properties in such improvement district benefited collectively as determined under the provisions of section twelve of this chapter, the benefit accruing thereto by reason of such improvement in the following manner: It shall determine after an investigation thereof the amount of such benefit received by said lands and properties and shall specify the same in a statement thereof opposite the number of each parcel of land and each designation or description of property corresponding with the number thereof on said survey and map and descriptions of such improvement district with the name of the owner or owners thereof, as the same appear on said map and survey and descriptions; such statement shall be signed by the commission and a copy of so much thereof duly certified by the secretary of the commission shall be filed in the clerk's office of each county as relates to the lands and property included in each county. A copy of such statement shall be served upon the owner or owners of such lands and properties assessed, together with a notice specifying the time and place in the county where the commission shall meet to hear any person interested in or aggrieved by such determination; such service shall be made by delivering the same to each of said owners or to any one of several owners or to the tenant of any such lands or properties or by posting the same upon any such lands or properties; such service shall be made at least fifteen days before such meeting, and said statement and notice shall also be published in at least two newspapers published in the county wherein said meeting is to be held at least two weeks immediately prior thereto. The affidavit of said service and publication shall be evidence thereof. The commission shall meet at the time and place specified in such notice, or at the times and places to which said meeting may be adjourned by the commission or any member thereof, and hear all persons interested in or aggrieved by such determination; after such hearing or hearings the commission may change or modify such determination, in which case it shall specify such change or modification in a statement thereof to be signed and filed by it in like manner as hereinbefore provided with reference to such original determination. Any persons aggrieved by such determination

as originally made or as so modified may review the same in like manner as a review is had of the determination of a board of assessors in making an assessment. And such determination as so modified and as further modified by any final judgment or order made in proceedings to review the same as herein provided shall be final and conclusive, and the amount of the total cost and expense of such improvement and the maintenance thereof and the bonds and certificates to be issued as in this article provided and the interest thereon, which said several parcels of land and properties are to pay and bear shall be based upon the amount of the benefit accruing to them respectively as specified in and in accordance with said determination as so modified, as hereinafter provided, provided, however, that if any of the properties included in such improvement district and in such determination shall cease to exist, so that no part of the tax to be levied thereon as herein provided can be collected against the same, and due proof thereof shall be made to the commission, the commission may apply to the supreme court for an order to show cause why such property should not be thereafter omitted from the assessment roll of the town or city wherein the same is situated, as herein provided; such order to show cause shall be served upon the owner or owners of all the properties in such improvement district, so far as the same can be ascertained, in such manner as the court shall direct, and in case the court shall upon the return of said order so direct the said property shall be thereafter omitted from the assessment roll of said town or city, with the same force and effect in all respects as if the same had not been included in such improvement district, or in said determination.

The commission shall annually transmit to the board of supervisors of each county in such improvement district a statement of the amount required to be paid by the lands and properties in said county included in such improvement district, as specified in the determination of the commission, of bonds issued for such improvement maturing during the then ensuing year together with interest thereon, and of the certificates issued by the commission as herein provided remaining unpaid and interest thereon

and of the cost of the maintenance of such improvement for such year, which statement shall be approved by the comptroller, and thereupon said board of supervisors shall cause the same to be levied and collected as hereinafter provided. (As amended by L. 1909, ch. 464.)

**§ 19. Proceedings for assessment and collection of cost of river improvements.** For the purpose of raising money to meet the said bonds and certificates and the interest thereon, and to provide for the cost and expenses of such improvement and the maintenance thereof the commission shall annually transmit to the comptroller a statement of the amount of the proportion thereof to be paid by the state during such year, in conformity with the determination of the commission in respect thereto as provided in section twelve of this chapter and such amount shall be by the comptroller paid into the river improvement fund herein mentioned applicable to such improvement out of the moneys of the state appropriated for that purpose; and the commission shall annually transmit to the clerk of the board of supervisors of each county, the clerk of each town, the mayor of each city and the president of each village affected by such improvement a statement of the amount of the proportional share thereof to be paid by such county, town, city or village respectively, as determined by the commission, and such county, town, city or village shall cause the same to be assessed, levied and collected in the same manner as provided by law with reference to general taxes, and paid to the treasurer of the county, who shall forthwith forward the same, less his legal fees therefor, to the comptroller to be by him paid into the river improvement fund applicable to such improvement; and the commission shall annually transmit to the clerk of the board of supervisors of each county included in such improvement district a statement of the amount of the proportional share thereof to be borne by the lands and properties collectively in such improvement district within such county during such year, to be assessed, levied and collected as hereinafter provided. The assessors of each town and city included in such improvement district are hereby required to enter upon a separate page in the



annual assessment roll of such town or city before the delivery thereof to the board of supervisors the description by number corresponding with the number thereof on said survey and map and descriptions so filed in the county clerk's office, each parcel of land and each designation or description of property within the county in such improvement district, together with the name of the then owner or owners thereof so far as the same can be ascertained by the assessors, and set opposite such number and description of each separate parcel or property in the column of said roll for the total assessed valuation of property the amount of benefit by reason of such improvement received by such parcel or property as stated and specified in the determination of the commission as modified by the court if so modified, on file in the office of the clerk of the county. And the board of supervisors shall each year at the time the annual tax levy is made, levy upon each separate parcel and property in said county within such improvement district appearing upon the assessment rolls of the towns and cities included therein as herein provided such portion of the amount to be paid by all of the property in said county within such improvement district appearing by the statement of the commission and the comptroller made to said board as in section eighteen of this article provided as the amount so assessed against such parcel or property on said rolls for benefit accruing thereto bears to the aggregate amount so assessed on said rolls against all of said lands and properties, and the said taxes so levied shall be collected in the same manner as general taxes are levied and collected, and shall be a like lien as general taxes until the amount thereof is paid to the general treasurer of the county, superior in force and effect to all other liens except unpaid general taxes; provided, however, that the collection of such tax shall only be enforced by a sale of the land or property assessed. Such taxes when collected shall be paid to the treasurer of said county who shall forthwith pay the same less his legal fees to the comptroller who shall pay the same into the river improvement fund. (As amended by L. 1909, ch. 464.)

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# TOWN LAW

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[739]



## **TOWN LAW**

### **ARTICLE 4**

#### **Town Meetings**

**§ 41. Changing date of town meeting.** A town may change the date of its town meeting to the first Tuesday after the first Monday in November, known as general election day, by adopting a proposition therefor at a regular town meeting. Such a proposition may be submitted by the town board on its own motion, and shall be submitted by such board on the written application of twenty-five taxable voters of the town. The proposition must be submitted, voted on, and the result canvassed as prescribed by section forty-eight. If it be adopted a certificate to that effect shall be filed by the town clerk within ten days thereafter in the office of the county clerk and also with the clerk of the board of supervisors. If the proposition be adopted the first town meeting shall be held on general election day in the next calendar year, and the terms of all officers, except justices of the peace and assessors, elected on the day of the adoption of the proposition shall expire on the day of such first meeting. Thereafter town meetings in such town shall be held biennially on general election day in the manner prescribed by this chapter, except that after five years from the first meeting, the town meeting may in like manner change from such general election to any other day authorized by law. The term of office of all officers, except justices of the peace, in a town which under this section changes its town meeting to general election day, shall be two years from the date of their election, except that the term of an assessor elected on such day shall be for two or four years, as the case may be, from the date of such election. (As amended by L. 1910, Ch. 271.)

**ARTICLE 5****Town Officers**

- Section 80. Town officers.  
82. Term of office.  
85. Compensation of town officers.  
121. Fence viewers.

**§ 80. Town officers.** Except as otherwise provided in this section, there shall be elected at the biennial town meeting in each town, by ballot, one supervisor, one town clerk, two justices of the peace, two assessors, one collector, one or two overseers of the poor, not more than five constables and one superintendent of highways, excepting that in towns which shall have adopted a resolution that thereafter such town superintendent shall be appointed by the town board, pursuant to the provisions of section forty-one of the highway law, he shall be appointed as therein prescribed. At the first biennial town meeting in each town, after this section as hereby amended takes effect, two assessors shall be elected to hold office for two years and one assessor to hold office for four years. Of the two assessors chosen at any subsequent biennial town meeting in each town, one shall be elected to hold office for two years and one to hold office for four years.  
(*As amended by L. 1909, Ch. 491, and L. 1910, Ch. 271.*)

**§ 82. Term of office.** Supervisors, town clerks, town superintendents of highways, collectors, overseers of the poor, inspectors of election and constables, when elected, shall hold their respective offices for two years. The terms of office of assessors shall be two years for one assessor and four years each for two assessors. But whenever there is or shall be a change in the time of holding town meetings in any town, persons elected to such offices at the next biennial town meeting after such change shall take effect, shall enter upon the discharge of their duties at the expiration of the term of their predecessors, and serve until the

next biennial town meeting thereafter or until their successors are elected and have qualified, except that the assessor elected for four years shall serve until the second biennial town meeting thereafter, or until his successor is elected and has qualified. Whenever the time of holding town meetings in any town is changed to the first Tuesday after the first Monday in November, except when changed as provided in section forty-one of this chapter, the town officers elected thereat shall take office on the first day of January succeeding their election. Except that the collector elected at such town meeting shall take office immediately upon his election and qualification as prescribed by law. The term of a town superintendent of highways, if such superintendent be elected at a town meeting held at the time of a general election, shall begin on the Thursday succeeding his election, or as soon thereafter as he shall have been officially notified of his election and shall have duly qualified, and if elected at a town meeting held at any other time his term of office shall begin on the first day of November succeeding his election. Except as otherwise provided in this section, all town officers hereafter elected at a biennial town meeting held at any time between the first day of February and the first day of May shall, in case a board of supervisors thereafter adopts a resolution changing the time of holding such biennial town meetings to the first Tuesday after the first Monday in November, hold office until the first day of January succeeding the biennial town meeting first held pursuant to such a resolution. But the collector in each such town shall complete the duties of his office in respect to the collection of taxes, and the payment and return thereof, upon any warrant received by him during his term of office, notwithstanding the election of his successor. (As amended by L. 1909, Ch. 491, and L. 1910, Ch. 271.)

**§ 85. Compensation of town officers.** Town officers shall be entitled to compensation at the following rates for each day actually and necessarily devoted by them to the service of the town in the duties of their respective offices, when no fee is allowed by law for the service, as follows:

1. The supervisor, except when attending the board of supervisors, town clerk, assessors, justices of the peace and overseers of the poor, each, two dollars per day, except that in any town where the assessed valuation of real estate is over twenty million dollars, the town board of such town may determine by resolution that the assessors shall receive each year a salary of not exceeding one thousand dollars in lieu of per diem compensation hereinbefore provided for, and except that the town board of any town may fix a different compensation for the assessors in their town, of not less than two nor more than three dollars per day, each, and also except that in the county of Monroe, assessors shall be entitled to three dollars per day, and also except that in the county of Nassau assessors and superintendents of highways shall be entitled to three dollars per day, and the town boards of the towns of and in said county of Nassau, having a population, as appears by the last federal census, of seventeen thousand inhabitants, or more, are hereby authorized and empowered to fix an annual compensation for the assessors and superintendents of highways of said towns, not to exceed twelve hundred dollars per annum each, and to provide for the payment of said compensation, in quarterly instalments. The town board of any town may, at a regular meeting, fix the compensation of the superintendent of highways of such town at a sum of not less than two nor more than five dollars per day.

2. If a different rate is not otherwise established as herein provided, each inspector of election, ballot clerk and poll clerk is entitled to two dollars per day; but the board of supervisors may establish in their county a higher rate, not exceeding six dollars per day.

3. The supervisor of each town shall be allowed and paid, in the same manner as other town charges are allowed and paid, a fee of one per centum on all moneys paid out by him as such supervisor, including school moneys disbursed by him as provided in the education law, moneys paid out by him for damages arising from dogs killing or injuring sheep as provided in article seven of the county law, moneys in his hands paid out by him

for the relief of the poor, and all other town moneys paid out by him for defraying town charges, except moneys expended under the highway law. But no such fees shall be allowed or paid upon moneys paid over by him to his successor in office. Such fees shall be in full compensation for all services rendered by him in respect to moneys received and paid out by him as such supervisor as provided by law, except the compensation provided in section one hundred and ten of the highway law. (As amended by L. 1909, Ch. 491.)

**§ 121. Fence viewers.** The assessors and town superintendent of highways elected in every town shall, by virtue of their offices, be fence viewers of their town. (As amended by L. 1909, Ch. 491.)



**ARTICLE 12****Light**

Section 260. Establishment of lighting district.

263. Levy of tax for payment of the amount of contract.

**§ 260. Establishment of lighting district.** It shall be lawful for the town board of any town in this state to contract for the lighting of the streets, avenues, highways, public places and public buildings therein, outside of the corporate limits of any incorporated village in said town, upon such terms and for such time or period, not exceeding ten years, as the town board may deem proper or expedient, and for the payment of the expenses thereof and may establish one or more lamps or lighting districts therein. It shall be lawful for the town boards of two or more adjoining towns in this state, whenever a petition for the establishment of a lamp or lighting district shall cover territory lying in two or more adjoining towns in this state, to contract for the lighting of the streets, avenues, highways, public places and public buildings therein, outside of the corporate limits of any incorporated village in said town, upon such terms and for such time or period not exceeding ten years, as the town boards of two or more adjoining towns in joint session assembled may deem proper or expedient and for the payment of the expenses thereof.

**§ 263. Levy of tax for payment of the amount of contract.** The amount of any contract that may be entered into pursuant to the provisions of this article shall be assessed, levied and collected upon the taxable property in said town or district in the same manner, at the same time, and by the same officers as the town taxes, charges or expenses of said town are now assessed, levied and collected, and the same shall be paid over by the supervisor to the corporation, company, person or persons furnishing or supplying said light. If the town boards of two or more adjoining towns shall, in joint session, establish a lamp or lighting district in two or more adjoining towns, they shall determine the relative proportion of the expense of such lighting which shall be

borne by each of said towns, and the amount of such expense shall be assessed and levied on the taxable property in such lighting district in each of said towns, and collected in the same manner and at the same time, and by the same officers as the town taxes or charges or expenses of the town in which said district is located are now assessed, levied and collected, and such relative expense shall be paid over by the supervisor of each of said towns to the corporation, company, person or persons furnishing or supplying said light.

**ARTICLE 18****Water**

Section 281. Town board may establish water supply districts.

282. Town board may establish water district; petition.

283. Map and plans.

284. Expenses, how paid.

289. Tax for payment of bonds and interest.

290. Assessment of property partly in district.

298. Enlarging water district; granting permission for use of water outside the district.

**§ 281. Town board may establish water supply districts.** The town board of any town may establish one or more water supply districts in such town outside of an incorporated village therein, by filing a certificate, describing the bounds of any such district, in the office of the town clerk; and may contract in the name of the town for the delivery, by the water commissioners of a village owning a system of water-works, of a supply of water through hydrants or otherwise, for fire, sanitary or other public purposes, to such districts, and the whole town shall be bound by such contract, but the rental or expense thereof shall annually, in the same manner as other expenses of the town are raised, be assessed, levied upon and collected only from the taxable property within such water supply district. Such money when collected, shall be kept as a separate fund and be paid over to such board of water commissioners by the supervisor of the town, according to the terms and conditions of any such contract.

**§ 282. Town board may establish water district; petition.** The town board on the petition of a majority of the owners of taxable real property in a proposed district, as appears by the last preceding completed assessment-roll, may establish a water district outside any incorporated village or city, and wholly within such town. The petition must describe the proposed district, and state the maximum amount proposed to be ex-

pended in the construction of such water system. The petition must be signed by the petitioners and acknowledged in the same manner as a deed to be recorded.

**§ 283. Map and plans.** There shall be annexed to the petition above provided a map and plan showing the sources of water supply and a description of the lands, streams, water or water rights to be acquired therefor, and the mode of constructing the proposed water-works and the location thereof, including reservoirs, mains, distributing pipes and hydrants. The petition, map and plans shall be filed with the town clerk, and a certified copy of such map shall also be filed in the county clerk's office. Such map and plans shall be prepared by a competent engineer.

**§ 284. Expenses, how paid.** The reasonable expenses of the necessary proceedings on the organization of a water district, as herein prescribed, are a charge against the district so organized. If a water district is not organized, the persons who signed the petition for the establishment of a water district are jointly and severally liable for such expenses.

**§ 289. Tax for payment of bonds and interest.** The water commissioners shall annually apportion the amount to be raised for the payment of the principal and interest of the bonds upon the taxable property in the water district as the same appears on the assessment-roll and present a statement thereof to the town board on the Thursday preceding the annual meeting of the board of supervisors. Such statement shall give the name of the persons liable to pay the same and the amount chargeable to each. The town board shall transmit such statement to the board of supervisors at its next annual meeting. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name of "water tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

**§ 290. Assessment of property partly in district.** In all cases where a farm or lot or the real property of a corporation or joint-stock association is divided by the boundary

line of a water district, it shall be the duty of the town assessors after fixing the valuation of the whole of such real property as now required by law to determine what proportion of such valuation is on account of that part of such real property lying within the limits of the water district, and shall designate the same upon their assessment-roll. The valuation of the real property lying within such water district so fixed and determined by the assessors shall be the valuation on which the water commissioners of the water district shall levy the water tax.

**§ 298. Enlarging water district; granting permission for use of water outside the district.** After the establishment of a water district under the provisions of sections two hundred and eighty-two to two hundred and eighty-five, inclusive, of this article, the water commissioners thereof, with the consent of the town board and upon the application of a majority of the owners of taxable real property in the district, owning more than one-half, measured by its assessed valuation, of such taxable real property, and upon the written application of the person or persons owning one or more parcels of taxable real property in the town outside of and adjoining said water district, may annex and add to said district the territory comprising such outside real estate. An amended map of the proposed enlarged district shall be submitted with said applications and shall be filed as prescribed in section two hundred and eighty-three for the filing of the map of the original district. All applications under this section must be by petition or petitions subscribed by the petitioners and acknowledged in the same manner as a deed to be recorded. The reasonable expenses of the necessary proceedings on the extension of a water district, as herein prescribed, are a charge against the enlarged district; excepting that if the extension is not granted, such expenses shall be borne by the petitioners owning such outside real estate. A notice, upon such application, shall be given and a hearing and determination made by and before the water commissioners in the manner, as nearly as may be, as is provided in section two hundred and eighty-five. The determination, if favorable to the applicants shall, when approved by the

town board at any regular or special meeting, be to the effect that the district is extended to include the outside real estate described in the application. From the time such territory is annexed it shall be subject to annual taxation for the raising of money for interest and installments on the balance of unpaid bonds of the original district, with the other property in the district, as enlarged, in the manner prescribed by section two hundred and eighty-nine, and the owners shall enjoy all the water privileges, subject to the same rents and restrictions as the owners of property in such original district. A water district may be repeatedly enlarged and extended under the provisions of this section as often as an application, in conformity thereto, may be made and approved by the water commissioners and town board. The water commissioners, with the consent of the town board, may also, if authorized by a majority vote of the electors owning real estate in the district, taken at a public meeting, of which notice has been given by publication in a newspaper in the town once a week for the preceding four weeks, or, if there be no such newspaper, then by posting for twenty-eight days in twenty public places in the town, permit any person or persons residing or owning real estate outside of the district to use water from the district system outside of the district, for a rental and subject to restrictions to be prescribed by the commissioners. Such a meeting shall be called and notice given by the town clerk at the request of a majority of the water commissioners or at the request of twenty-five taxpayers of the district. The notice of the meeting, in addition to stating the time and place where the same is to be held, shall specify the purpose thereof. There shall be a chairman and two inspectors of election at such meeting to take charge thereof, who shall be chosen by the persons entitled to vote on said proposition. The voting shall be by ballot. The chairman shall announce the result and certify the same in writing to the water commissioners. Such certificate shall be prima facie evidence of the statements therein contained, and if the result of the vote as certified authorizes the commissioners and town board to grant the water permits hereinabove mentioned, they may do so unless restrained by a court or judge having jurisdiction in the premises. (As amended by L. 1909, ch. 356.)

**ARTICLE 14****Fire**

Section 310. Town fire companies.

313. Appropriations for fire company.

314. Assessments for expense of maintaining fire company.

**§ 310. Town fire companies.** The town board of any town may appoint, in writing, any number of inhabitants of their town, which they may deem necessary, to be a fire company or companies for the extinguishment of fires in their town; but no such company, as herein provided, shall be formed in any incorporated city or village. (As amended by L. 1910, ch. 408.)

**§ 313. Appropriations for fire company.** The electors of any water district, highway district, or water supply district, in which any town fire company shall have their headquarters, at a special meeting lawfully called by the town clerk, who is hereby authorized to call such special meeting, may vote, by ballot, a sum of money, not exceeding four thousand dollars, for the purchase of a fire engine and apparatus for the extinguishment of fires, and for the purchase or lease of suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of said water district, highway district or water supply district. And whenever said electors shall so vote said money for the purchase of a fire engine and apparatus for the extinguishment of fires, and for the purchase or lease of suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of said water district, highway district or water supply district, the water commissioners in water districts and the commissioners of highways in highway and water supply districts may, with the written consent and approval of the town board, contract for and purchase for such district a good and sufficient fire engine and apparatus for the extinguishment of fires, and may contract for and purchase or lease for such district suitable buildings and grounds for keep-

ing and storing such fire engine and apparatus for the extinguishment of fires, and other property of said district at a price not to exceed the sum so voted, which engine and apparatus for the extinguishment of fires, and buildings and grounds, shall be the property of said water district, highway district or water supply district, but may be used and cared for by such fire company or companies under the direction and control of the water commissioners in water districts and the commissioners of highways in highway and water supply districts. (As amended by L. 1910, ch. 408.)

**§ 314. Assessments for expense of maintaining fire company.** The purchase price of said fire engine and apparatus or other apparatus for the extinguishment of fires, and buildings and grounds, shall be assessed and levied upon the property of said district and collected in the same manner as other town charges are assessed, levied and collected, except that the amount thereof shall be put in a separate column upon the tax roll, and the board of supervisors of the county shall cause the sum, as certified by the town board, to be levied upon the taxable property of such water district, highway district or water supply district. (As amended by L. 1910, ch. 408.)





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## VILLAGE LAW

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[755]



# **VILLAGE LAW**

## **ARTICLE 3**

### **Officers and Elections**

Section 40. Classification of villages.

40-a. Change of classification.

48. Election of assessors.

52. Annual election.

**§ 40. Classification of villages.** Villages are divided into classes according to their population as shown by the latest enumeration, village, state or federal, as follows:

First class.—Villages containing a population of five thousand or more.

Second class.—Villages containing a population of three thousand and less than five thousand.

Third class.—Villages containing a population of one thousand and less than three thousand.

Fourth class.—Villages containing a population of less than one thousand.

**§ 40-a. Change of classification.** Whenever any village has a population as shown by the latest enumeration, village, state or federal, in excess of the population required to be a village of a certain class, and sufficient to entitle it to be a village of a higher class, the board of trustees of such village, by resolution duly adopted at a regular meeting or a special meeting of said board of trustees called for the purpose, shall cause a copy of such enumeration and resolution to be filed in the office of the secretary of state, and upon such filing and thereafter such village shall be a village of the class denoted by its population, and entitled to all privileges governing villages of such class. (Added by L. 1910, Ch. 321.)

**§ 48. Election of assessors.** The board of trustees shall act as assessors of the village, or may appoint of their number a committee for that purpose, unless separate assessors are appointed or elected as provided by this section. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees for the election of separate assessors, it shall submit to the next annual election a proposition therefor, and if such proposition be adopted, shall appoint three persons to be assessors of such village for the terms of one, two and three years respectively, and thereafter at each annual election, one assessor shall be elected for a full term of three years, unless said petition shall be for the election of one assessor, and such proposition is adopted, in which case, the board of trustees shall appoint one person to be assessor of such village until the next annual election, at which election and each annual election thereafter, one assessor shall be elected for the term of one year. In a village of the first or second class, which now has no separate assessors, the board of trustees may, by resolution, direct that three assessors be elected at the next annual election and they shall be elected accordingly for the terms of one, two and three years respectively. At each annual election thereafter one assessor shall be elected for a full term of three years. A village having separate assessors when this act took effect, either elective or appointive, may continue to elect or appoint assessors until such village shall decide by a proposition submitted at an annual election to have the board of trustees, or a committee thereof, act as assessors. If twenty-five electors qualified to vote upon a proposition, shall present a petition to the board of trustees to abolish separate assessors, it shall submit such proposition to the next annual election to which it is entitled to be submitted under this act, and if adopted no assessors shall be elected or appointed, except that such village shall continue to elect or appoint assessors whose terms of office shall expire with the term of the assessor then in office having the longest term to serve, after which time, the trustees or committee therefrom, shall act as assessors.

**§ 52. Annual elections.** An annual election shall be held in each village on the third Tuesday in March, unless a town meeting of a town in which any part of the village is situated, or a general election, shall be held on such day, in which case the annual election shall be held upon the next day thereafter. All other village elections are special elections. A village of the second, third or fourth class may by the adoption at an annual or special election of a proposition therefor, hold its annual election on the third Tuesday in June, unless a town meeting of a town in which any part of the village is situated, or a general election, shall be held on such day, in which case the annual election shall be held upon the next day thereafter. A special election for the adoption of such a proposition may be held at any time. The official year in such village shall begin at noon on the first Monday after the said election. All villages which have heretofore by resolution duly adopted designated any other Tuesday in June for their annual election shall hereafter hold such annual election on the third Tuesday of June except as above stated. The board of trustees or such members thereof as are in office shall by resolution, adopted at least ten days before every village election, designate the hours of opening and closing the polls thereof, which shall include at least four consecutive hours between sunrise and eight o'clock in the evening. The resolution shall also designate the place of holding the election, or if there is more than one election district in the village, the place of holding the election in each district. The board or such members thereof as are in office also shall, at least ten days before the election, cause notice thereof to be published at least once in the official paper, if such paper is published in the village, and a printed copy thereof conspicuously posted in at least six public places in the village, specifying the time and place or places, of holding the election, the hours of opening and closing the polls thereof, the offices, if any, and the term to be filled, and setting forth in full all propositions to be voted upon. If the board or such members thereof as are in office neglects to appoint the place or places for the annual election, the election shall be held

at the place or places of the last preceding annual election, and if it neglects to appoint the hours of opening and closing the polls thereof, such hours shall be the same as at the last preceding annual election. An annual election of the village officers shall not be invalid because of a failure to give such notice. A vote upon a proposition shall be void unless due notice of the election has been given. If a village, constituting a single election district, is divided into wards and elects trustees by wards, separate ballot boxes shall be provided for each ward, and the ballots of the electors residing therein shall be deposited in the ballot box designated for such ward. (As amended by L. 1909, Ch. 472.)

**ARTICLE 4****Powers, Duties and Compensation of Officers**

- Section 83. Franchises — filing of.  
86. Officers and duties.  
89. Board of trustees; powers.  
89. Subd. 14. Fence viewers.  
89. Subd. 26. Poles being marked.

**§ 83. Franchises; filing; duty of clerk.** Duplicate originals of every resolution, certificate or other instrument whereby a village, or any board or officer thereof, grants a franchise, including a privilege or consent of any kind, to a public service corporation shall be executed and deposited with the village clerk; and such franchise shall not be operative for any purpose until so executed and deposited. The village clerk, upon receiving the same, shall file one such duplicate in his office with the records and papers of the village and shall immediately cause the other to be filed in the office of the clerk of the county in which the village is situated.

**§ 86. Compensation and duties of village officers not otherwise prescribed.** The president and trustees, and the fire, water, light, sewer and cemetery commissioners shall serve without compensation, but the members of the board of trustees shall be entitled to the compensation fixed by law for inspectors of election when acting as such, and to the same compensation as town assessors for each day actually and necessarily spent by them in making the village assessment. The board of trustees may fix the compensation and further declare the powers and duties of all other village officers or boards, and may require any officer or board of the village to furnish reports, estimates or other information relating to any matter within his or its jurisdiction.



**§ 89. General powers of the board of trustees.** The board of trustees of a village:

**Fence Viewers.**

14. To act as fence viewers. Possesses concurrent jurisdiction with town fence viewers and has all their powers with respect to division fences within the village.

**Marking Poles.**

26. Marking of poles. May require all telephone, telegraph, electric light and electric power poles where the same are located upon a public highway within the limits of said village, to be marked with the name or initials of the owner or owners of the poles, in such distinct and legible letters and characters, and in such manner as they may prescribe.

**ARTICLE 5****Finances**

Section 100. Fiscal year.

104. Assessment-roll.

105. Assessors to hear complaints.

106. Completion and filing.

107. Failure to hold meeting.

108. Notice of.

109. Certiorari to review assessments.

114. Warrant to collector.

115. Collection of taxes.

116. Return by collector; payment to treasurer.

117. Collection of taxes by treasurer.

**§ 100. Fiscal year.** The fiscal year begins on the first day of the calendar month in which the annual election is to be held as provided in section fifty-five of this act and ends on the last day of the calendar month preceding such annual election. No expenditures shall be made, nor indebtedness incurred, by the village, during the first month of the fiscal year, except for current expenses. The term "assessors," as used in this article, includes the board of trustees of a village which has no separate board of assessors. (As amended by L. 1909, Ch. 472.)

**§ 104. Annual assessment-roll.** The assessors of a village shall, on or before the first Tuesday of the fourth month of the fiscal year, if a village of the first or second class, and on or before the first Tuesday of the third month of the fiscal year, if a village of the third or fourth class, prepare an assessment-roll of the persons and property taxable within the village in the same manner and form as is required by law for the preparation of a town assessment-roll. They shall also enter on such roll the names of all persons liable to a poll tax. The assessors of a village of the third or fourth class, included wholly within a town, and in any village wholly within a town where no assessors are elected or appointed, the trustees acting as assessors may, and upon the

adoption of a proposition therefor at an annual election, shall adopt the assessment-roll of the town of the last preceding year as the basis of their assessment, so far as practicable. If such town roll be adopted the assessors shall copy therefrom a description of all real property of the village and the value thereof as the same appears thereon; also all personal property and the value thereof assessed on such town roll to residents of the village, or to corporations taxable therefor therein, together with the names of the persons or corporations, respectively, to which such real or personal property is or should be assessed. Where the town assessment-roll is adopted and the valuation of any taxable property cannot be ascertained therefrom, or where the value of such property shall have increased or diminished since the last assessment-roll of the town was completed, or an error, mistake or omission on the part of the town assessors shall have been made in the description or valuation of taxable property, the assessors shall ascertain the true value of the property to be taxed from the best evidence available. (As amended by L. 1909, Ch. 472.)

**§ 105. Meeting of assessors to hear complaints.** The assessors shall, in a village of the first or second class, at least one week before the first Tuesday of the fourth month in the fiscal year, and in a village of the third or fourth class, at least one week before the first Tuesday of the third month in the fiscal year, cause a notice to be published in each newspaper published in the village, and posted in at least five conspicuous public places in the village, that on such first Tuesday of the fourth or third month of the fiscal year, as the case may be, at a specified place and during four consecutive hours to be named, they will meet for the purpose of completing the assessment-roll, and of hearing and determining complaints in relation thereto, and they may adjourn such meeting from day to day, not later than Saturday then next succeeding. A copy of such assessment-roll shall be deposited with the village clerk at least five days prior to such first Tuesday of the fourth or third month of the fiscal year, as the case may be and shall be open for inspection by the inhabitants and taxpayers of such village at all times during business hours of such days.

Village assessors possess all the powers and are subject to all the duties of town assessors in hearing and determining complaints as to assessments. If the village is one in which the assessment-roll is required to be prepared by copying from the assessment-roll of the town, the assessors at such meeting shall not hear any complaint as to valuation which has not been changed, except upon proof of a change in the property or in the ownership or valuation since the town assessment was completed. (As amended by L. 1909, Ch. 472.)

**§ 106. Completion and verification of assessment-roll.** When the assessors, or a majority of them, shall have completed the village assessment-roll, they shall severally make, subscribe and attach to such roll, an oath, in substantially the same form as is required of town assessors by the tax law, if such roll was originally prepared by them; or, if such roll was prepared by copying from the assessment-roll of the town, an oath, to the effect that such roll contains, to the best of their knowledge and belief, a true statement, of the property, persons and corporations liable to assessment and taxation within the village, as the same appears upon the assessment-roll of the town in which the village is situated, and, if in making such assessment the valuation of any property has been changed, or any new or additional assessment has been made, that in changing such valuation or in making such new or additional assessment, they have estimated the value of the real estate at the sums which a majority of the assessors have decided to be the full value thereof, and that the personal property so assessed is assessed at the full value thereof, according to their best knowledge and belief. The roll as so completed and verified shall be filed with the village clerk, on or before the second Tuesday in the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class. (As amended by L. 1909, Ch. 472.)

**§ 107. Failure to hold meeting.** If the meeting for completing the village assessment-roll and hearing complaints in rela-

tion thereto is not held on the first Tuesday in the third or fourth month of the fiscal year, as the case may be, each of the assessors shall forfeit to the village ten dollars, and they shall, by resolution, fix another time therefor, and give notice thereof at least ten days prior thereto by publication thereof, in the same manner as for the first meeting, and by posting copies thereof in at least five conspicuous places in the village. The assessors shall meet accordingly at the time and place appointed, shall hear complaints, complete the assessment-roll, and file the same on or before the fourth day after such meeting, in the same manner as near as may be as if their annual meeting had been held as required by law. If the completed assessment-roll shall not be so filed on or before the fourth day after the meeting for completing the same and hearing complaints in relation thereto, in either case, the assessment shall not on that account be invalid, but such roll shall be filed in like manner as soon as may be thereafter and each assessor shall forfeit to the village five dollars for each day for such neglect. (As amended by L. 1909, Ch. 472.)

**§ 108. Notice of completion of annual assessment-roll.** Upon completing and filing the annual assessment-roll, and on or before the second Tuesday of the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class, the assessors shall cause notice thereof to be published at least once in the official paper, if any, and copies of such notice posted in not less than five public places in the village, specifying the date of filing, and that the same will remain on file with the clerk, subject to public inspection, for fifteen days after the date of such notice. (As amended by L. 1909, Ch. 472.)

**§ 109. Certiorari to review assessment.** An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

**§ 114. Warrant to collector.** Upon the completion of a tax levy the clerk shall deliver to the collector one of the dupli-

cate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

**§ 115. Collection of taxes by collector.** Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village, and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more than twenty days after the publication and posting thereof, he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. At least seven days before the first date fixed in such notice, the collector shall serve a copy thereof upon each corporation named in or subject to taxation upon the assessment-roll, and whose principal office is not in the village, by delivering such copy to a person designated by the corporation for that purpose by a written designation filed with the village clerk, or to any person in the village acting as the agent or representative in any capacity of such corporation. If there is no such designated person or agent in the village, service of such notice upon the corporation shall not be required. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with five per centum, for the fees of the collector. If a notice is not served upon a corporation as herein required, the collector shall only be entitled to one per centum as his fees upon

the taxes assessed against it. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes.

**§ 116. Return of collector; payment of taxes to treasurer.** The collector shall pay all taxes received by him, as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increase may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

**§ 117. Collection of taxes by treasurer.** In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper

actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the return of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.





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